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REPORTS

OF THE

COMMISSIONERS

APPOINTED TO INQUIRE INTO THE

FEES, GRATUITIES, PERQUISITES,

AND

EMOLUMENTS,

Which are or have been lately received in the feveral

PUBLIC OFFICES,

AS FOLLOWS:

SECRETARIES OF STATE,

TREASURY,

ADMIRALTY,

TREASURER OF THE NAVY,

COMMISSIONERS OF THE NAVY,

DOCK YARDS,

SICK AND HURT OFFICE,

VICTUALLING OFFICE,

NAVAL AND VICTUALLING DEPARTMENTS AT FOREIGN OR

DISTANT PARTS,

POST OFFICE,

PRESENTED TO THE

HOUSE OF COMMONS,

JUNE 1793.

LONDON:

PRINTED FOR J. DEBRETT, OPPOSITE BURLINGTON-HOUSE, PICCADILLY.
M.DCC.XCIII.

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FIRST REPORT

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OF THE

Commissioners appointed by an act of Parliament to inquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in the several Public Offices therein mentioned; to examine into any Abuses which may exist in the same; and so report such observations as shall occur to them, for the better conducting and managing the Business transacted in the said Offices.

SECRETARIES OF STATE."

To the KING's Most Excellent MAJESTY, in Council,

S foon as the act of parliament, by which we are constituted, received your Majesty's royal assent, we took the oath therein prescribed; and, having settled the necessary arrangements of office, and forms of proceeding, held ourselves in readiness to enter upon the execution of our duty, whenever we should receive such instructions and directions from your Majesty in council as were required by the act, to give efficiency to the powers thereby vested in us.

On the 5th of September we received your Majesty's order in council, dated the 26th of August last, directing us "forthwith to proceed upon the inquiries intended by the said act, in the offices of the Treasury and the Admiralty, and in those of the two principal Secretaries of State; and to examine and report what officers and clerks were employed in the same; what was the nature of their duty, services, and attendance; what were the salaries, sees, gratuities, perquisites, and emoluments received by each of them, or their substitutes; what they might and ought lawfully to have and secoive; adding such observations as might occur to us thereon."

Upon receipt of these instructions, we lost no time in proceeding to the investigation thereby required; and, in order to procure the necesfary materials, wherewith to form the ground-work of our inquiries, issued our precepts, on the 8th of September, to the Lords Commissioners of your Majesty's Treasury, the Lords Commissioners for executing the office of Lord High Admiral of Great Britain, your Majesty's principal Secretaries of State, the Treasurer of your Majesty's Navy, the Commissioners of your Majesty's Navy, the Commissioners for victualling your Majesty's Navy, and the Commissioners for Sick and Hurt Seamen, for an account of the falaries, fees, gratuities, perquifites, and emoluments, received by the officers and clerks in their respective offices, between the 31st day of December 1783 and the 1st day of January 1785. specifying the names of all persons employed in the said offices, and what was the nature of the fervice or duty, and attendance required of each of them, together with an account of the incident bills for defraying the contingent expences of the faid offices during the above period.

Returns of the above particulars were made to us on the 7th of November from the principal Secretary of State for the Home, on the 14th from the principal Secretary of State for the Foreign Department, on the 24th of the same month from the office of your Majesty's Treasury, and

on the 6th of March from the Naval Departments.

Upon being possessed of the first of these returns, we immediately proceeded to take the same into our consideration, and to examine upon oath the several persons employed in each of the departments of your Majesty's principal Secretaries of State, as well as those generally attached to both, respecting the particulars stated therein, and such other matters and things as we judged necessary for carrying into execution the purposes of the act.

In the Homedépartment we examined Evan Nepean, Esquire, William Pollock, Charles Brietzche, George Randall, William Henry Higden, George William Carrington, Thomas Daw, Eardley Wilmot, James Nassau Colleton, the Honourable Richard Chetwynd, George Lewis Palman, James Chapman, and other inferior officers; together with Grey Elliott, Esquire, under Secretary for plantation affairs, and the elerks employed under him. In the Foreign Department we examined William Fraser, Esquire, Jeremiah Sneyd, Bryan Broughton, George Aust, Thomas Bidwell, John Jenkins, William Money, James Manby, John Hinchliffe, Stephen Rolleston, Francis Moore, and other inferior officers; and as belonging to both departments, Sir Stanier Porten, Knight, Sir Francis Willes, Knight, Thomas Ramsden, Thomas Astle, John Topham, and Edward Willes, Esquires; together with Mr. Thomas Chetham, clerk of the cheque to your Majesty's messengers in ordinary, and Ralph Heslop and William Needham, two of the said messengers; from whom, and the returns made to us by your Majesty's principal Secretaries of State, we have collected the following information:

The establishment of the Secretary of State's office in each department confilts of a principal fecretary of state, two under fecretaries, a chief and other clerks (ten in the home, and nine in the foreign department) together with two chamber keepers, and a necessary woman.

To the home department is at prefent annexed a subordinate office for plantation affairs, confifting of an under fecretary and three clerks. There are likewise attached generally to both departments the offices of Gazette writer, his deputy, a keeper of state papers, a collector and transmitter of state papers, two commissioners for methodizing and digesting the flate papers, a fecretary for the Latin language, two decypherers, and fix-

teen messengers.

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The business of the secretary of state's office appears to confist in feceiving intelligence, conducting correspondence, preparing and iffuing warrants, and managing transactions relative to the executive government of the British empire. Such of this business as relates to the Brittish dominions, and to the four states of Barbary, is carried on in the home department, in which there is a subordinate office for the affairs of the colonies. Such, on the other hand, as relates to the foreign powers of Europe, and the United States of America, is carried on in the foreign department.

The duty of the principal secretaries of state is to lay all such business before your Majesty, to receive your Majesty's commands thereupon, and to give the necessary orders accordingly in their respective depart-

The duty of the under secretaries is to attend to the execution of such orders, to prepare draughts of fuch special letters and instructions, as occasion may require; to transact themselves whatever is of the most considential nature; and generally to superintend the business of the office in all its branches.

The duty of the chief clerk is to distribute the ordinary official business among the clerks; to fee that all warrants and other inflruments are duly prepared, transmitted to the proper persons for signature, and delivered to the respective parties, when application is made, and the regular fees paid for the fame; likewife that the office books are properly kept, and the public dispatches punctually transmitted. He further acts as the accountant of the office, in which capacity he receives and accounts for the fecretary of state's falary, all the fees and gratuities, together with fuch other fums as are issued for defraying the general expence of the office.

The remaining clerks, who are diffinguished by the rank of fenior and Junior in the home department, though without any fuch distinction in the foreign, obey such orders as they receive from the superiors in office,

but have no particular branches of business assigned to them.

The attendance of the efficient under fecretaries is conftant and unremitting: that of the chief clerks is likewife constant; and the other clerks, though not always employed, are in daily attendance, and are expected to be ready for the execution of any bufiness in which their fuperiors may think necessary to employ them.

The duty of the other inferior officers is sufficiently expressed by the titles of their offices, and is such as to occasion their constant attendance.

It remains to describe the duty of the officers attached generally to both departments. The offices of Gazette writer, keeper of state papers, collector and transmitter of state papers, and secretary for the Latin language, though they had each a duty originally annexed to them, obvious from their respective titles, are in their present state entirely sinecures; and the office of deputy to the Gazette writer is very nearly such, having no other duty than the infertion from time to time of official intelligence in the Gazette, according to the form and precedent. The commissioners for methodizing and digesting the state papers having been put into possession of the paper office, with a view to the arrangement of the state papers, continue to have the custody of the same, and execute at present the whole duties of the keeper, and of the collector and transmitter: they receive and arrange all books and papers transmitted to them by authority from the secretaries of state's offices, or otherwise; and obey such orders respecting the same as they receive from your Majesty or your principal fecretaries of state; and one of the commissioners is in daily attendance for this purpose. The duty of the decypherers is implied by their title, as is likewise that of the messengers.

The expences of these establishments are destrayed from various sources. Out of your Majesty's civil list there issues annually the sum of 640l. in patent salaries, and 15,260l. in salaries at pleasure; also the charges for stationary and incidents, which amounted in the year 1784 to 4,426l.

18s. 11 Id.

Out of the post-office revenue there issues the two several allowances granted by parliament to the clerks in the two departments; the first confisting of 1,500l. granted in the year 1769, in lieu of the privilege of franking letters generally; and the second of 1000l. granted in the year 1784, in lieu of the privilege of franking newspapers to Ireland.

From the concordatum fund in Ireland, granted out of the revenue of that kingdom, there issues the sum of 250l. divided amongst the under

fecretaries and chief clerks in the two departments.

From the East India Company there is received the annual present of fifty guineas, divided among the principal clerks in the two departments.

In fees of office there arifes a confiderable sum, which amounted in the year 1784 to 7,3621. 14s. 6d.; a fixed proportion of which goes to under secretaries, chief clerks, and chamber keepers in each office. Out of the remainder, the principal secretaries pay the clerks falaries, and certain contingencies of office, and retain the residue for their own use.

In gratuities there arises a sum, amounting in the year 1784 to 1,721l.
11s. 6d. which is divided, in certain fixed proportions, among the under decretaries, chief clerks, and chamber keepers in each department.

In new years gifts, and other trifling perquifites, there arises a small fum, amounting in the year 1784 to 1771. 17s. which is for the most part the private emolument of the inferior officers in each department.

In profits from the London Gazette there arises a sum, amounting in the year 1784 to 8941, 18s. out of which the falary of 3001, a year is paid to the writer of the Gazette, and the remainder divided between the two principal secretaries of state. There likewise accrues from sees on the same a sum, amounting in that year to 721, which becomes the private emolument of the deputy writer of the Gazette.

Lastly, in profits arising from franking newspapers, there arises a sum, amounting in the year 1784 to 554l. 6s. which is the private emolument of the clerks who respectively carry on that branch of employment.

Having thus stated the funds from which these offices derive their sup-

port, we now proceed to state the particular distribution thereof.

The official income of the principal fecretary of state in each department arises from a salary at pleasure of 5,580l. a patent salary of 100l. a proportion of the sees of office, amounting in the year 1784 to 2,336l. 12s. 8d. and a share of the profits of the London Gazette, amounting in the same year to 297l. 9s.; besides which, the secretary for the home department receives the sees of the plantation office, amounting in that year to 183l. 8s. 6d. which accordingly increased his proportion of sees

to 2,520l. 1s. 2d.

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The gross receipt therefore of the secretary of state for the home department, in the year 1784, was 8,4971. 10s. 2d.; out of which he paid in taxes, and other charges on his salaries, 1,6081. 16s.; in the one shilling aid upon his perquisites, 1121. 10s.; in bills for coals, candles, and turnery ware for the use of the office, 3141. 10s.; in salaries to the clerks and other officers of his department, 8941. 12s.; and in salaries to the under secretary and clerks of the plantation office, 8001. thereby reducing his emoluments to the net sum of 4,7671. 2s. 2d. But the present secretary of state for this department has not yet received the residue of sees accruing to him since he came last into office. His Lordship's net receipt therefore for the year 1784 was only 4,0711. 4s. the residue for that year, being 6951. 18s. 2d. still remains in the hands of the chief clerk, subject to his Lordship's disposal.

The gross receipt of the secretary of state for the foreign department was in the same year 18,314l. 1s. 8d.; out of which he paid in taxes and other charges on his salaries, 1,608l. 15s.; in the one shilling aid upon his perquisites, 112l. 10s.; in bills for coals, candles, and turnery ware, 177l. 17s. 1d.; and in salaries to the clerks and other officers of his department, 994l. 12s. and in gifts to sundry officers at Christmas, 85l. 19s.; thereby reducing his emoluments to the sum of 5,334l. 8s. 7d.

which was his net receipt for the year 1784.

The official income of the under secretaries of state in each department arises from a salary at pleasure of 500l. a year; a share of sees, amounting in the year 1784 to 427l. 14s. 2d.; a share of gratuates, amounting in the same year to 140l. 8s. 6d. in the home, and 140l. 14s. 6d. in the foreign department; and an allowance from the concordatum sund of 50l. each. The gross receipt therefore of each under secretary in that year was 1,127l. 2s. 8d. in the home, and 1,127l. 8s. 8d. in the sorieign

foreign department; out of which they severally paid in taxes on their falary, 471. 10s.; thereby reducing their emoluments to the net sum of 1,0791. 12s. 8d. in the home, and 1,0791. 18s. 8d. in the foreign department. But it being the custom in each department, during the vacancy of either of these offices, that the remaining under secretary shall receive the emoluments payable to both; in consequence thereof, Mr. Nepean in the home department received in the year 1784 the surface sum of 2001. 19s. 10½d being the emoluments of the vacant office from the 1st of January to the 19th of February following, which made his net receipt in that year 1,2801. 12s. 6½d. And Mr. Fraser in the foreign department received the whole emoluments of the other office of under secretary in that department, making his net receipt in the year 1784. 2,1591. 17s. 4d.

The chief clerk in each department has no falary whatever: his official income arises from a share of sees, amounting in the year 1784 to 2661. 10s.; a share of gratulties, amounting in the same year to 4231. 2s.; the perquisite of 251. from the concordatum fund in Ireland; and a guinea per quarter upon paying the stationers bills. The remaining emoluments of the chief clerk differ in each department, and require to be stated se-

parately.

In the foreign department, belides the fees, gratuities, and perquifites already stated, the chief clerk receives an allowance of 300l. a year out of the post-office revenue, in lieu of the privilege of franking letters to Ireland, and a present of twenty-five guineas from the East India

Company.

In the home department this officer receives an allowance of only 100l. a year out of the post-office revenue, in lieu of the privilege of franking newspapers to Ireland; and divides with the four fenior clerks the prefent of twenty-five guineas received from the East India Company. But he likewise derives a profit of about 10l. a year from copies of papers, and received in the year 1784, 15l. 19s. 6d. from a commission which he executed for government.

The total receipt, therefore, of the chief clerk in the home department was 850l. os. 6d. clear of all deductions; and of the chief clerk in the foreign department 1,045l. 4s. reduced by an allowance of 20l. which

he voluntarily pays to one of the junior clerks, to 1,0251. 4s.

The official income of the other clerks in each department arises from a falary at pleasure, paid by the secretaries out of the sees of office, certain allowances out of the post-office revenue, and profits from franking newspapers in Great Britain: besides which, the four senior clerks in the home department share equally with the chief clerk the present allotted by the East India Company. There are also some few instances where extra allowances are made for special services.

In the home department the net official income in
the year 1784 of the first senior clerk was

Of the second senior clerk

Of the third senior clerk

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Of the fourth fenior cleri	k £.275,75 3
Of the first junior clerk	
Of the fecond junior cler	K and the sure state of the Set The
Of the third junior clerk	145
Of the fourth junior clerk	t - I - To
Of the fifth junior clerk	7 150
Of the fixth junior clerk	stood to state the tool with the

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In the foreign department the net official income, in the same year, of the clerk next in rank to the chief clerk, and there called

The feeond clerk, was £.410
Of the third clerk 596
Of the fourth clerk 340
Of the fifth clerk
Of the fixth clerk 165
Of the seventh clerk 129
Of the eighth clerk 110 5 -
Of the ninth clerk 160
Of the tenth clerk 80

The official income of the chamber keepers in each department arises from a fixed falary of 201. 16s. a year, paid them by the secretary of state out of his share of sees; also their own share of sees, amounting in the year 1784 to 651. 11s. and a share of gratuities, amounting in the same year to 601. 5s. 4½d; besides which, one of the chamber keepers in the home department received 301. 6s. 6d. and the two chamber keepers in the foreign department 171. 11s. 9d. each in Christmas boxes, and sundry trifling perquisites.

The official income therefore of one of the chamber keepers, William Kirby, in the home department was in the year 1784, 1941, 18s. 104d, out of which he paid one moiety, exclusive of the perquisites, to Peter Fombelle, which moiety amounted in the year 1784 to 771, 16s. 2d. He likewife receives the official income of his colleague John Doudiet, amounting in that year to 1551, 12s. 44d. out of which he pays him annually fifty guineas, and retains the remainder for his own use, in confideration of his undertaking to execute the whole duty. His net receipt, therefore, in the year 1784, was 220l. 5s. 1d. and that of his colleague only 52l. 10s.

The official income of each of the chamber keepers in the foreign department amounted in the year 1784 to 173l. 4s. 11d. But one of them, Richard Turner, executes his office by deputy, who receives his emoluments, pays him thereout 8ol. per annum, and retains the remainder, amounting in that year to 93l. 4s. 11d. for his own use.

The official income of the necessary woman in each department arises from a fixed falary of 481. a year, paid by the secretary of state out of his share of sees, sundry Christmas boxes, and other trisling perquisites, amounting in the year 1784 to 461 in the home, and 201. 17s. 6d. in the

the foreign department. But in the former of these departments the necessary woman, Elizabeth Emmet, executes her office by deputy, to whom she allows twenty-eight guineas a year, and the benefit of the

perquifites.

In the office for plantation affairs the official income of the under fecretary confifts of a falary of 500l. a year; that of the first clerk of 120l.; that of the fecond clerk of 100l.; and that of the third clerk of 80l. paid to them net by the fecretary of state for the home department out of the share of the fees of office; besides which, the first clerk received the present of one guinea in the year 1784 for attending one of the courts of judicature with the books of the office, thereby making his total receipt 121l. 1s.; and the third clerk received the like present for extraordinary attendance in the dispatch of some private business, thereby

making his total receipt 811. 1s.

The expence of the officers attached to both departments is as follows: The keeper of the state papers, and the secretary for the Latin language, have both patent falaries, the former of 160l. a year, reduced by taxes and other deductions to 108l.; the latter of 28ol. a year, reduced by taxes and other deductions to 1961. 10s. The collector and transmitter of state papers, the two commissioners for methodizing and digesting the flate papers, and the two decypherers, have all falaries at pleasure, payable out of the civil lift, viz. the collector and transmitter have a salary of 500l. a year, the two commissioners have salaries of 100l. a year. each, and the like fum for clerks and stationary: one of the decypherers has a falary of 700l. and the other of 500l. a year; all which falaries are paid to them net, without any deduction. The writer of the Gazette has a falary at pleasure of 300l. a year, payable out of the profits of the Gazette, and reduced, by a falary of 30l. which he pays to his deputy, to 270l.; and the deputy, besides this 30l. which he receives from his principal, derives a profit from fees, amounting in the year 1784 to 721. thereby making his official income in that year 102l.

The fum paid for stationary wares in the year 1784 amounted, in the home department, to 1,543l. is. 2d.; and in the foreign department to 1,196l. 3s.—This article is furnished by patent, and it appears that complaints have arisen both as to the quality and price of the same; and upon such complaints in the year 1780, the then secretary of state for the northern department made an inquiry thereinto, and obtained a reduc-

tion in the prices accordingly.

The amount of the incidental expences in the home department was, in the year 1784, 5921. 13s. 34d.; of which the sum of 581. 19s. 4d. was paid to an officer under the title of Arabic interpreter, in part of an allowance of 801. a year allotted to him, not only for interpreting the Arabic, but translating other foreign languages for the office; the sum of 201. was paid to one of the clerks in the office, being his allowance for taking care of the Irish military commissions; the sum of 2101. 19s. 4d. was paid to the office porter, being the amount of his bills for porterage in that year; the sum of 221. 2s. was paid to the post-office messengers; the sum of 931. 17s. 9d. for sundry papers and other articles required for

the public fervice; the fum of 81. 6s. 4d. was paid for house and window tax : and lastly, the sum of 1781. 8s. 61d. for repairs, furniture, and

work done in the office.

The amount of the incidental expences in the foreign department was. in the same year, 1,0951, 1s. 6d. of which the sum of 1501, was paid to one of the clerks in the office, for the execution of a fecret and confidential fervice, and 250l. for expences attending the same; the sum of 1871. 4s. 6d. was paid to the office porter, being the amount of his bills for porterage in that year; the fum of 221. 8s. was paid to the post-office messenger; the sum of 2851. 178. 5d. was paid for postage of foreign letters, conveyance of dispatches, boat hire, and similar charges; the sum of 971. 198. 6d. was paid for fundry papers and other articles required for the public service; the sum of 671. 14s. 51d. for taxes, parish rates, and fimilar charges; and laftly, the fum of 331. 17s. 71d. for repairs and work done in the office.

From the foregoing account it appears, that the expence of the home department for the year 1784 was 15,639l. 12s. 91d, that of the foreign department, 15,361l. 3s. 3d. and of the offices attached to both, 2,912l. making the total expence of the fecretaries of state's offices for that year, 33,912l. 16s .- of which 2,750l. was paid by the public; 20,326l. 18s. 11d.

out of the civil list; and 10,8351. 17s. 1d. by individuals.

That the whole of the receipts and payments may be feen at one view, we have composed and annexed to this Report, two tables, Appendix, No. 42 and 43, containing an account of the falaries, fees, gratuities, perquifites, and emoluments, received by each officer in the faid departments, for one year, ending the 31st of Dec. 1784; together with the amount of stationary and incident bills during the same period; and the emoluments received by each officer therein, from other employments under government.

The expence of the messengers employed in these departments, became the next object of our inquiry, though it could not properly be in-

cluded in the general expence of these offices.

The whole corps of messengers, thirty-four in number, belong to the establishment of the lord chamberlain's office, and were all under the direction of the clerk of the cheque (an officer specially appointed to put the messengers upon their respective waits, and to examine their bills of fervice) until the year 1772, when fixteen of them were fet apart from the rest, to be independent of the clerk of the cheque, and subject folely to the orders of the principal secretaries of state. These sixteen are accordingly appointed by the recommendation of, and attend particularly upon, the fecretaries of state; nevertheless, they continue on the lord chamberlain's lift, and are paid at his office.

As far as their expences were incurred in these offices, we deemed them proper objects of our inquiry; especially as, by the returns made to us, the amount of fuch expenses for the year 1784 appeared excef-

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The messengers attend in rotation, and undertake their journies in the same manner; the foreign journies are confined exclusively to the sixteen attached to these offices. Each messenger upon his appointment takes an oath before the clerk of the cheque for the saithful discharge of his duty. They have each a salary of 451. a year, reduced by deductions to 351. 8s. and 7s. 6d. per day, called board wages, while in waiting, and during home journies; but which cease when they are dispatched upon foreign journies; also an allowance of 251. a year for keeping a horse; and are paid besides for the expence of journies, foreign and demessive, according to certain fixed rates, the particulars of which, as received from the clerk of the cheque, are inserted in the appendix.

Every three months bills are made out for the board wages which have accrued; and for the expence of the journies which they have performed during that period. These bills are prepared by Thomas Ancell, deputy chamber keeper in the foreign department, from minutes and directions given to him by the messengers, to whom he acts as agent, and receives from each of them two guineas a year for this service. All the bills of the eighteen on the old establishment he transmits to the clerk of the cheque for his examination, and certificate; but the bills for home service of the sixteen attached to the secretary of state's office, he sends to the chief clerk in the department where the expence was incurred; and those for foreign service only, to the clerk of the cheque. When this officer has examined and certified the bills transmitted to him, they are sent to the office of the secretary of state where the service was performed, and being allowed and signed by him, are afterwards paid at the lord chamberlain's office.

The clerk of the cheque requires the messengers to produce to him vouchers from the offices of the secretaries of state for all journies performed. Where those are wanting, or where any charge appears inconsistent with the established allowances, he disallows the article, and re-

turns the bills to be corrected.

The bills for home service of the sixteen are sent to the chief clerks in each department without any voucher whatever; they only examine the additions, and lay the bills before the secretaries of state for their allowance and signature; after which the chief clerk in the home department enters the sums in a book, and returns the bills to the messengers (but the chief clerk in the foreign department returns them without any such entry.) They are then carried to the lord chamberlain's office for payment,

Previous to the year 1772, the bills of all the messengers for both home and foreign service, were examined by the clerk of the cheque; but since that period, when the sixteen were particularly attached to the offices of the secretaries of state, their bills for home service have been

exempted from his controul.

From the time of this exemption until the year 1782, these bills were made out every fortnight, and paid soon after, at the treasurer of the chambers office; but since that year, when the above office was abolished, the payment has been very irregular and uncertain, insomuch that some

fome are now fifteen months in arrear, which, as they represent, subjects all of them to great inconvenience, and many to diffress.

Upon payment of the bills for foreign service, a deduction is made therefrom of 1s. 6d. in the pound; but no deduction whatever is made

from those for home service.

The amount of the bills allowed by the fecretary of state for the home department for the year 1784 was 7,466l. of which the sum of 5,353l. 2s. 3d. had passed the examination of the clerk of the cheque; and the sum of 5,820l. 18s. has been paid on account of the same at the lord chamberlain's office; the remainder, being 1,645l. 2s. is still un-

paid.

In the foreign department there was no account kept, from which the amount of the bills allowed by the fecretary of state for the year 1784 could be collected; but the amount of those which had passed the examination of the clerk of the cheque was 4,0471. 5s. 1od. and of those paid for that year at the lord chamberlain's office 6,3121. 17s. 4d. The amount of those still unpaid cannot be ascertained. It appears, however, that there has been paid and allowed for the expence of messengers at both offices, for the year 1784, the sum of 13,7781. 17s. 4d. But this is not the whole. The outstanding bills for the foreign department, the amount of which is not known, will increase the expence by so much. Of this sum of 13,7781. 17s. 4d. about one third appears to have been paid or allowed without the examination of the clerk of the cheque.

We have been thus particular, in order to ftate the whole of the information we have received relative to so considerable an expenditure; the particulars of which, together with the whole of the depositions which we have taken from the different officers employed in both the departments of your Majesty's principal secretaries of state, are annexed

to this Report,

Having thus reported what officers are employed, what services performed, and expences occurred, in each department, a further part of our duty remains; namely, "to add such observations as have occurred to us, and such plans for carrying into execution the general purposes of the act, as may appear to us proper to be adopted for the time to come."

The official duty of the under fecretaries of state appears to have been of late executed by one person in each department. In the home department, one of the under secretaries was abroad with your Majesty's leave at the time of making this inquiry; and in the foreign department, one of these offices never has been filled up since the present secretary of state for that department came into office. It is therefore reasonable to conclude, that for the necessary official business of each department, one under secretary is sufficient; and we are of opinion that for the obvious reason of preventing the confusion and serious consequences that may arise in business of such high importance, from frequent changes, such officer ought to be made stationary. But as we conceive

that

that the private and confidential business of a principal secretary of state, may require the affistance of another person, it may be expedient that the principal secretary of state for the time being should, on his coming into office, have the nomination of an affistant under secretary

for the management of bufiness of this description.

From what we have been able to collect, the general business of the office is scarcely sufficient to furnish full employment for the clerks at present borne upon the establishment; and we consider their present number as rather to be justified by the propriety of having sit persons always in readiness upon any extraordinary pressure of business, than from the degree of employment which the office ordinarily affords. If they were reduced to eight in each department, your Majesty's ser-

vice might not fuffer from fuch reduction.

Considering that these offices are the channel of the most secret correspondence of your Majesty's government, we are surprised to find that the persons employed therein were not bound to secrecy either by oath, or any other obligation. Much reliance, certainly, may be placed in officers chosen with propriety; but a trust of this importance requires caution in the extreme, and ought to call in aid every sence and guard of which the constitution will admit. We are therefore of opinion, that every officer and clerk employed in these offices ought to take and subscribe an oath of secrecy and shelity before a judge of one of the courts of record, and should also enter into a bond to the amount of thrice his annual salary, for his true and faithful demeanor therein.

It has already been mentioned, that the duty of the chamber keepers in the home department is at present executed by one person, but that this duty in the foreign department is executed by two. This difference appears to be owing to the frequency of councils in the latter department, which renders such duty more than one person can person. We are therefore of opinion, that one chamber keeper is sufficient for

the former department, and that two in the latter are necessary.

It has likewise been stated, that John Doudiet, Richard Turner, Peter Fombelle, and Elizabeth Emmet, receive certain annual stipends, arising from offices, the duties of which they do not discharge. Although such contracts have no just claim to be considered, yet, upon a regulation of the offices, it may be proper to make them some compensation during their lives. But we are decidedly of opinion, that the principle upon which they enjoy their present allowances is a source of abuse which cannot be too much reprobated, and ought in suture to be discontinued.

Nearly one-fourth part of the expence of these offices appearing to have been defrayed by the sees thereof, we were induced to inquire into the nature of such sees, and by what authority they were taken. We found that they consisted of sums payable upon certain instruments, according to a table thereof, which is kept in the office, and supposed to be of ancient usage. The records of the foreign office trace it back for the three last reigns; and there are other proofs of

its having existed in the time of King Charles the Second, but it is believed of a still more remote date. Considerable as these sees are, no instance (excepting that of the passports granted during the last war) has occurred of the rate thereof being complained of, so as to induce us to think them exorbitant. We are therefore of opinion, that such sees should continue to be taken according to the said table.

The amount of these sees, however, in their present state, is much inserior to what it would prove, particularly in time of war, if there was not great neglect in taking out of military commissions by the parties to whom they belong, or their agents, owing to which there is an accumulation of military commissions in the home department, to the number of upwards of sour hundred, above one hundred of

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which are for field officers.

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To check a practice so prejudicial, not only to the funds of this office, but to your Majesty's service (to which we apprehend it is material that every officer should bear with him this document of his military rank) some effectual steps ought to be taken. For this purpose we recommend, that the parties, or their agents, should have notice by letter from the chief clerk in the home department, to be repeated every month, that such commissions remain in the office, and should be required to take up the same; upon their neglecting so to do within three months of the first notice, the sees should be doubled, and upon continuing such neglect for three months longer, the commission should be null and void; not without proper exceptions in both cases, in favour of persons serving your Majesty in the East and West Indies, or other distant countries; and that these penalties should be signified to them in the letters of notice.

According to the present mode of the distribution of these sees, five officers in each department are exclusively interested in the amount thereof; and no difference whatever is selt in the general expence of

these offices.

Of fuch officers the first is the secretary of state, whose income by the present arrangement varies materially, according to the surplus of fees in each year; a fource of emolument which, besides being precarious, is little confistent with the dignity of his fituation. Equally precarious, and equally derogatory to his rank, is that part of his income which is dependent on the profits of the London Gazette. We are therefore of opinion that both of them should be relinquished; not, however, without some substitution in lieu of the reduction that this would make in his profits; for we think, the income of so high an officer ought to be liberal, and fully adequate to the dignity and duties of his fituation, but, at the fame time, should arise from a certain fixed falary alone, independent of any contingent emolument whatfoever. As relating to this subject we have hereunto annexed the copy of a minute of the board of treasury, dated the 14th of March 1783; by which it appears, that it was your Majesty's most gracious intention to allow each of your principal feeretaries of state a net annual falary of 4,500l, in lieu of every other receipt of office.

The

The remaining officers, here alluded to, are the under fecretaries, chief clerk, and chamber keepers in each department, whose official income is not only dependent, in some measure, upon the amount of sees, but also upon that of gratuities, a species of receipt which should not be allowed to be personal to any individual; and the chief clerk and chamber keepers, besides sees and gratuities, receive sums under the denomination of perquisites, equally exceptionable as personal emoluments. We would not preclude these officers from receiving a reward proportioned to their respective duties and services; but such reward ought to consist of a certain fixed salary, and not depend on any contingent emolument whatever.

We have the same objection to the allowances from the post-office revenue continuing on the footing of personal emoluments. The officers ought to receive one certain fixed salary in lieu of all other official receipts whatever; the perquisites arising from franking newspapers excepted, which may be left to the persons who now enjoy

the fame.

From the mode we have recommended for paying the officers on the establishment of the home and soreign departments, it is evident we cannot disapprove of that adopted in the new office for plantation assairs: nor do we object to the amount of the salaries payable to each officer therein. But considering that the under secretary in this office receives a pension of 250l, a year, in consequence of the abolition of the board of trade; and occasionally surther allowances, particularly one in the month of May last, amounting to 400l, for his attendance on the committee of privy council, a duty which he considers as attached to his office, we are of opinion, that his individual emoluments are more than sufficient; but, as in our conception the whole of this establishment may be temporary, any surther remarks on the subject are superstuous.

The variety of the funds of these offices, and the claims of each officer upon each fund separately, seem calculated to occasion intricacy, and to give much unnecessary trouble. It would be an obvious improvement if they were consolidated into one fund, and the payments made thereout, without any reference to the sources from which they

feverally arise.

For this reason, as well as those above stated, we are of opinion, that the whole sees and gratuities received in these offices, together with the profits from the London Gazette, and the allowances from the post-office revenue, Irish concordatum fund, and the East India Company, should constitute one general fund in the hands of the chief clerk of each office, towards defraying the expences of the office; and that the salaries of the under secretaries, clerks, and other officers, together with every other attendant expence, be paid thereout quarterly, as far as the said fund will produce, and the remainder made good out of the civil list; in aid of which the balance of the sund ought to be carried, if in any year it shall exceed the expence of the office.

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It is likewise our opinion, not arising from any thing irregular that we have observed in the accounts of these offices, but from general reasons of propriety and caution, that each chief clerk should make up an account of his receipt and expenditure annually; namely, within one month from and after the 31st of December, and should lay the same before the secretary of state for the time being, for his examination and approval; and that after it has received his approbation, the chief clerk shall make oath to the said account before a baron of the court of Exchequer, and present the same to the lords

of the treasury for their approbation and allowance.

We did not form our opinion relative to the receipt and application of the fees, without weighing the different arguments, either for abolishing fees altogether, for suffering them to be received by individuals, or for receiving them as an aid to the expence of the different establishments. It may be urged, that the receipt of fees by individuals may prove so considerable a spur to them in the speedy execution of their business, that notwithstanding any augmentation of salary which may be made in lieu thereof, yet the practice will hereafter recur, when the reason for augmenting the salaries may have been forgotten. But as such a practice cannot be introduced without the knowledge of the superiors in office, and therefore, as soon as known, will not fail of being checked, it cannot be imputed as a defect in that plan which

we have preferred.

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The taxes and duties payable out of the falaries of public officers feem very little calculated to answer the purpose of revenue, for which they were intended. For in those cases, where the salaries are too high, the obvious and simple mode of deriving an aid from them to the revenue must be by their reduction; but the common mode of taxing them serves unnecessarily to multiply the number of receipts and payments, by taking back with one hand what has just been given with the other, diminished too in its progress by the charge of collection. In other cases, where salaries are avowedly no more than sufficient, such reductions only recoil upon the public, by creating new claims to consideration, which must in justice be satisfied. We are therefore of opinion, that the salaries of offices on this or any other establishment, when duly regulated, should be exempt by law from all taxes and duties whatsoever; and until such a mode is adopted, such taxes should be paid out of the general fund.

Of the offices attached generally to both departments, those of keeper of the state papers, collector and transmitter of state papers, and secretary for the Latin language, have appeared to be sine-cures; a description of office which we can only consider as a bad substitute for pensions, less open to public controul, and more liable to abuse in their application. We are therefore of opinion, that those offices ought to be abolished, but the income of the present possessions

continued to them during their lives,

The office of Gazette writer has also been stated to be a sinecure, and that of his deputy very nearly such. In their present application, they serve

ferve as additions to the income of diligent officers in the foreign department. As, however, in the establishment which we shall propose, both those officers will have a provision proportioned to their duty and service, we are of opinion, that the offices of Gazette writer and deputy thereto ought to be abolished, the duty annexed to the office of chief clerk in department, and the salary and sees appropriated to the general

fund of the secretary of state's office.

The remainder of these offices appear to be efficient, and such as may be continued in their present state. The commissioners for methodizing and digesting the state papers in particular are upon an establishment so reasonable, and have executed so fully, not only the task for which they were constituted, but the further duties of the keeper, and of the collector and transmitter, that after the abolition of those offices, the sole custody and arrangement of the state papers can be left in no hands

with fo much propriety.

Here it is fit to observe, that the paper office being a kind of library to the secretaries of state, to which they are continually obliged to have recourse, great inconveniencies have arisen from its distance from the foreign office, and from being inaccessible except at stated official hours. Equal inconveniencies have arisen from the distance of the two offices of the secretaries of state from one another, and from the want of proper residences therein for certain stationary officers, whose constant attendance would be desirable, not only for the greater security of the papers, but to be at hand in any emergency.

For this purpose it could be wished that the offices of the two secretaries of state, and the paper office, were under one roof, or at least adjoining to one another; that there were apartments therein for the constant residence of one of the clerks, and of the chamber keeper; and that the secretaries of state and their under secretaries had the means of

access to the paper office at all times.

In the incidental expences, no particular articles attracted our attention as objects of regulation, or of retrenchment. But the expence of flationary appeared to us to be excessive, which we attribute to the circumstance of that article being supplied by patent. This led us to inquire whether a more eligible plas might not be adopted for furnishing the offices with the necessary article, in order that a mode so exceptionable, and liable to abuse, as the present, might be discontinued.

We found that the subject was not new to your Majesty's ministers; and that a plan for this purpose, proposed by John Mayor, Esq. had already been laid before the lords of your Majesty's treasury for their consideration. Having called for this plan, and considered of its propriety, we are of opinion that it has every appearance of being very advantageous to the public, and therefore merits their lordships early attention.

It has been stated, that the annual expence of your Majesty's messengers in ordinary appears very large; that the bills for home service of the sixteen attached to these offices, amounting to about one third of the whole annual sum, are not subjected to the examination or control of

the clerk of the cheque, for what realon we have not been able to difcover; that the payment of thefe bills is irregular, and at prefent far in arrear; and that from the amount of those for foreign service, a deduction is made of 1s. 6d. in the pound; which deduction we found upon inquiry to conflit of is. payable for fees at the lord chamberlain's office.

and 6d. for civil lift duty, by the 7th of King George I.

The expenditure of such of the messengers only as are attached to these offices falling within the limits of our inquiry; we can only propole regulations relative to the fixteen in this predicament : and refrecting these, we are decidedly of opinion, that their bills for home service ought to be subjected to the examination and controll of the clerk of the cheque, in the manner they were previous to the year 1772; that ho bills ought to be paid at the lord chamberlain's office without the certificate of that officer; that the bills to certified should be paid regularly and without deductions; for fo long as payments are irregular, and deductions are made, the articles in the bills will be so charged as to meet these disadvantages. If the rates at present allowed the messengers are too high, they ought to be reduced, and the amount of their reafonable charges, under proper vouchers, paid to them net and without delay. ath fenior days

Although the annual expence of the messengers is very considerable, being of itself equal to that of each of the secretaries of state's offices, yet from the nature of the fervice, and the whole of the establishment not coming properly under our cognizance, we cannot propose a detailed regulation thereof; we must content ourselves with recommending generally a strict attention to occonomy, as far as circumstances will admit,

in the employment of their men.

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Besides the official income which the officers and clerks receive in these offices, it appears that many of them derive confiderable further emoluments, which have in forme cases, as they represent, devolved to them, from their feniority and rank in office, or have been given to them as rewards for their particular diligence and fidelity in confidential lituations.

Some of these are finecures, a species of office of which we have atready given a decided opinion. Others are of to small a degree of employment, in proportion to the emploment, as to fall very nearly under the same predicament. The remainder are efficient offices, the execution of which in person, being incompatible with the duty and attendance which such officers have stated to be required of them in these offices, it remains that they can only be executed by deputy, a practice which we have already highly disapproved.

A general and speedy regulation in these and other offices, according to the principles we have flated, the confequent abolition of finecures the confolidation of offices, and prohibition of deputies, would put an end to these sources of emolument and abuse, and leave no further room for comment on the fubject doing and within of the anding

So far as thefe emoluments have been applied to increase the income of officers, otherwife inadequately paid, and to form a provision for them

them upon retirement, but so far only, they have been of use, and while the offices remain on their present footing are, perhaps, in some degree. necessary. But we think that an establishment may, and ought in wifdom to be formed, in which such a species of emolument would be superfluous and redundant: an establishment, by which every public officer should be paid for his services, not under false pretences, and in uncertain measure, but openly, and in proportion to the service he performs; an establishment too, which should entitle him to a provision upon retires; ment, not dependent upon caprice or accident, or arising from the perpetuation of abuses, but known and certain, free from the competition of individuals, or the animadversion of the public.

To constitute an establishment upon these principles, and for these purpoles, we are of opinion that the falary of each under fecretary ought to be 1,500l. a year; of the chief clerk in each department 800l.

and of the remaining fenior and junior clerks, as follows:

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mondoo ot not works Together with the privilege of franking newspapers in Great Britain ; also that the salaries of the chamber keepers ought to be tool, a year, where only one is employed, and gol. each where there are two; and the falary of the necessary woman in each department 701, a year, paid

to them leverally, clear of all deductions,

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DEE. In proposing such falaries, we have endeavoured to allot to each officer a just and adequate compensation for his duty and services, independent of all other fources of emolument whatever, and with a view to the general suppression of every unnecessary office, without which the establishment we propose will be imperfect, the existing abuses will not be corrected, the payment of officers not simplified, nor a uniform mode of compensation adopted.

As a proper appendage to such an establishment, we are of opinion. that every officer, when from age and infirmities it may become necesfary for him to retire from his station, should have a decent provision for

his future subsistence, payable out of the general fund.

In recommending these plans, we look chiefly to the correction of exifting abuses, the simplification of the expenditure, and uniformity of compensation, purposes which we conceive of such magnitude and importance to the public, as to justify our proposing increased and fixed falaries; yet the following comparative Statement of the prefent and proposed establishment will shew that the public would not be lesers thereby. FOREIGN.

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It appears, therefore, that the establishment which we propose, accompanied with the advantages which we have pointed out in various parts of this Report, may be accomplished without any additional expence; for the present establishment amounts to £.29,099 9 0
And the proposed establishment to 28,820 17 1 28,820 17

£. 278 11 11 But the finecure places, amounting to 1,140 0 0

When they shall fall in, will make the annual faving to government,

The total amount of what the officers in these departments receive from any other place, pension, or emolument whatsoever under government, is 8,2441, 16s. 9d. the particulars of which, extracted from the evidence hereunto annexed, are inferted in No. 53 of the Appendix

Some of these emoluments however require to be separately considered

as objects of particular regulation.

It has been stated, that upon a vacancy in any of the offices of the under fecretaries of state, the empluments thereof accrue to the remaining under fecretary in the same department. This is productive of two evils; it gives to one officer exorbitant profits, and creates an interest in the vacancy of an efficient office. Either such officer can unite the duty of both offices, and in that case only one is necessary, or the public service must fuffer: we are therefore of opinion, that in case of a vacancy in any of the official departments of these offices, the salary thereunto belonging ought not to be appropriated to the use of any other person whatever, but become a faving to the office.

It appears from the Appendix, No. 15 and 19, that certain officers upon this establishment continue in the possession of pensions, which were originally bestowed upon them, in consideration of their having formerly retired from the same, or other offices of your Majesty's government: it cannot, however, be right, that stipends bestowed on certain confiderations should continue payable when these considerations no longer operate. We are therefore of opinion, that a pension which has been granted to any public officer, upon his retirement from an office, dught to cease upon his being re-appointed to such office, or appointed to any other of equal value, and re-commence upon his quitting the

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Another species of emolument, requiring particular notice, is that of the agencies to your Majefty's ministers and confuls abroad, enjoyed by the clerks in these offices, and considered by them as in some degree attached to their fituations. It appears that the entire controll upon the accounts of fuch ministers and confuls refts with the feoretaries of state, who, from their other avocations, are obliged to have recourse to the clerks in their offices, to examine such accounts, and fearch for precedents for the feveral charges. By this means the agency and controul of fuch accounts are united in one office, perhaps, even in one person, a enuite in f

circumstance which, though it may have escaped notice, opens a door to serious abuses in this expenditure. On a similar ground, we object to another source of emolument, occasionally enjoyed by officers on this establishment, we mean the execution of business on commission for the public, a species of employment which tends to give such officers an interest in the expenditure, which, in the course of officer it becomes their thury to controus. We are therefore of opinion, that these sources of emolument are improper, liable to abuse, and ought to be discontinued.

From an investigation into offices of extensive and indispensable business, yet of moderate expenditure, much could not be expected in the way of retrenchment. Such means as have occurred to us in rewarding official diligence, of reducing the public expence, and of correcting irregularities, we have submitted to your Majesty's consideration.

But it is necessary to observe, that our remarks on such irregularities are in no wife meant to restect on the individuals who at present hold these offices: their conduct has had the sanction of precedent and long usage.

Nothing has occurred that can come under the denomination of those of fraudulent and corrupt practices," to which our attention is directed by the act: It behaves us further to add, that many useful regulations have from time to time been adopted in these offices; and if they have not extended further and to more effential points, it must be attributed to the difficulty attending innovations upon ancient forms and established practices, a task too troublesome and too invideous to invite attempts unsupported by the legislature, and unsanctioned by public inquiry.

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FTER having finished our inquiry into the offices of your Majesty's principal secretaries of state, we proceeded to examine the officers employed under the Lords Commissioners of your Majesty's Treasury; from which office we had received the proper returns on the

auth of November laft, as stated in our life Report, the state of the

In this office we examined George Role and Thomas Steele, Efquires, Thomas Pract, Thomas Cotton, John Martin Leake, William Mikford, George Rattus, William Beldam, Thomas Dyer, Bryan Broughtop, William Deane Poynta, Benjamin Brunniel, Joseph Alcock, Philip Cipriani, Henry Savile Starck, John Christopher Ridout, Jofeph Smith, William Chinnery, William Speer, junior, John Trollope, Mathew Winter, John Harward, William Speer, fenior, George Herbert, Henry Fowler, Francis Dancer, William Edward Smith, William Pembroke, James Royer, William Dugdale, John Morin, Hugh Valence Jones, William Chamberlayne, Joseph White, together with other inferior officers, from whom, and the returns previously made to us, we have collected the following information:

The establishment of the Treasury consists of five lords commissioners, two joint secretaries, four chief clerks, six senior clerks, six junior clerks, a minute clerk, two copying clerks, one principal clerk, with six assistants for keeping and stating the accounts of the revenue department, a receiver of sees, a keeper of the papers, two solicitors, an assistant solicitor, a chamber keeper, four exchequer messengers, and one custom-house messenger, a ranger of books and bag bearer, a house-keeper, a housekeeper to the levee rooms, and a door-keeper; besides which there are sive extra clerks, and three extra messengers employed in the treasury, and three clerks superannuated upon part of their sala-

ries.

The business of the Board of Treasury is to consider and determine upon all matters relative to your Majesty's civil list, or other revenues; to give directions for the conduct of all boards and persons entrusted with the receipt, management, or expenditure of the said revenues; to sign

all warrents for the needlary payments the recut, and denerally to fague intend every branch of revenue belonging to your Majetty or the publicula

The duty of the joint fecretaries is to attend the board, to receive their orders, fee to the execution of the fame, and generally to fupering tend the conduct of the bufiness in every department of the office. on miles

The duty of the chief clerks is occasionally to attend the beard to diff: tribute the official business among the other clerks, to prepare themselves all inftruments that are of a special nature, to examine all those which are prepared by others, to prefent them for figurature to the board, or too the fecretaries, as the cafe may require, and to deliver them over to one of the fix fenior clerks, among whom the official bufiness of the treafury is divided, each having a department for which he is responsible, and being affilled therein by one of the junior clerks, a stow strain arties of T.

The duty of the fix fenior clerks, with their affiftants, is to prepare all instruments whatever that arise in each of their said departments and deliver them to one of the chief clerks to be prefented for figurature, and when returned, to give them over to the receiver of the fees, whole duty it is to deliver them to the respective parties upon receipt of the fees payable thereon, with which he charges himfelf, and accounts weekly for

the fame to one of the chief clerks, as ment to one I had an an assen

The duty of the principal and other clerks of the revenue department? is, to make up books containing a state of the income and iffree of the customs and other duties and revenues payable at the receipt of the end chequer; for this purpofe they receive weakly certificates from the example. chequer, checked by other certificates received from the customs, and other offices of revenue; from which they make out weekly for the treafury board what is called a cash paper, shewing the balance of money remaining in the exchequer for the uses of your Majesty's civil government, or for the public fervice of the current year; they likewife make? out for your Majesty a monthly statement of the civil lift receipts and payments, and keep fuch other books and accounts as are required by the board of treasury, or are necessary for the public feevice.

The attendance of the joint fecretaries is in general confant and unremitting, and of the chief and other clerks daily from about ten in the morning till the buliness of the day is finished; excepting very few instances, in which their attendance has for special reasons been dispensed

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the civil life, supposed by cases to the apply the The duty of the keeper of the papers is to schedule and digest all papers of any import transmitted to his repository; to inspect the books of office, to range and dispose them in presses, and be ready to inform the fecretaries and clerks of their respective contents, when necessary; this duty is, and has been for some time past, executed by deputy, and the principal has feldom given any attendance in person, and the base of the

The office of one of the folicitors, Hugh Valence Jones, Efquire, 18 at prefent, and has been for these forty years past, a finecure, no duty. or attendance having ever been required either of him or his predecessor. The other folicitor, whose office is efficient, considers it as his daty together with his affiftant, to folicit, profecute, defend, and manage all

causes

cause and affairs from time to time directed by the lords of the treasury, the principal secretaries of state, or attorney generally to peruse all papers and memorials referred to him from the treasury; and to make his report in writing to their lordships thereon.—His attendance on this chiry is in general daily, and at all hours; but naturally varies according to the degree of business that occurs. The office of assistant solicitor was first established in the year 1746, by reason of the number of state strials then carrying forward; and having been since sound that the state of the kingdom at the same moment, has been continued from themps that

The duty of the remaining offices is implied by their this indicate their attendance is daily during the office hours.

The extra clerks were originally introduced into the office of the fearfury in December 1777, in order to expedite the copying of papers called
for by parliament; their number was at first five; but at the conclusion
of the sessions in 1778 was reduced to three, and has succeivaried from
time to time, according to the degree of assistance wanted, and stands at
present at five, the original number. They have been found essentially
useful in services, which before, for want of proper officers, had been
much neglected. Three of them register, docket, and arrange she papers for the board r two of those three have the care of the treasury bills
of exchange; the fourth has of late been chiefly employed as a temporary
assistant to the deputy keeper of the papers, to complete the arrangement
of the same; and the fifth is employed in copying papers, and in the various business of the treasury, as are occasionally all the others.

The extra messengers are of long standing in the treasury, and their

duty is principally to attend on the joint secretaries.

The expences of this office are defrayed either out of your Majesty's civil list, the revenues of the customs, the fund arising by fees, or, lastly, by certain new year's gifts received from public offices and officers, together with sundry trifling perquisites. In the year 1784 the charges upon the civil list amounted to 21,8371, 8s. 71d.; those upon the customs to 2,3101, 16s. 8d.; those upon the fee fund to 13,2801, 18s.; and the sum derived from new year's gifts and perquisites to 1,7011, 8s. 2d.; which sums were distributed in the following manner:

The lords commissioners receive a salary of 1,600l. a year each, out of the civil list, reduced by taxes to 1,230l. 18s. and a share of new year's gifts, amounting in the year 1784 to 46l. 4s. each; besides which, the first lord has an additional salary out of the civil list of 4,022l. a year, reduced by taxes about 3,760l. 2s. making together his net receipt from

this office about, 5,046l. 4s.

The joint fecretaries receive an allowance of 3,000l. each out of the fee fund, and a share of new year's gifts each, amounting in the year 1,184 to 279l. 168. 8d.

The chief clerks receive an allowance of Scol, each out of the fee fund, and a share of new year signifes each, amounting in the year will to Sol. 135, 2day, and the property of the bulg section of the well. The

The fix senior, fix juntos, and two copying clerks, the minute clerk. and fix under clerks in the revenue office, receive a falary of 100l. a year each out of the civil lift, belides which, the fix fenior and fix junior clerks, first copying clerk, and receiver of the fees, have the following allowances out of the fee fund:

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ift fenior clerk .	- £.400 1ft	junior clerk f.120
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3d fenior ditto -		unior ditto
4th fenjer ditto -		junior ditto 80
5th fenior ditto -		junior ditto - 60
Receiver of fees		copying clerk - 50

dusts to its desire distributed this is seen and have The fix fenior clerks received likewife in the year 1784 the following fums in new year's gifts:

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And the minute clerk received likewife an extra allowance of 50L charged in the incidents under the head of special service. the while of which he interest Transaction of the first of

The official income, therefore, in the year 1784,

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Of the fifth fenior clerk	
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Of the second copying clerk	
Of the minute clerk	
Of the receiver of fees	on an O'd Que postbook end

In the revenue office the principal clerk receives a falary of 700l. out of the revenues of the customs; and the clerks employed under him, in addition to the tool. which they receive out of the civil lift, have further falaries paid out of the customs, making their whole official income as follows: Ot

Of the fecond clerk		vijas,		.450	0 6
Of the third clerk		41 14		400	
Of the fourth clerk		sphint.	and the second of the second of the second		0 0
Of the fifth clerk		salsa ba		300	
Of the fixth clerk	•	• •	÷. 5	250	000
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Of the fixth clerk	•	• •		250	000

One of the three superannuated clerks, Thomas Tomkins, retains only his salary of 1001, out of the civil list. The two others, Frederick Reynolds and James Royer, have allowances, by order of a minute of the treasury board of 16th December 1783, of 3001, as year each, charged on the see fund; besides which, the latter has a falary of 2001, a year out of the customs, having been formerly a clerk in the revenue office, and his name still remaining on that establishment, But Mr. Royer, notwithstanding frequent applications, has not yet received any part of his allowance of 3001, a year out of the see fund, this fund not having proved sufficiently productive for that purpose, in which case the minute directed that it should be paid out of any other fund the board might think fit.

The remaining officers of the treasury have salaries out of the civil

lift as follows:

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The keeper of the papers has a falary of 400l. a year, reduced by the one shilling duty, and an allowance of 40l. to his deputy, to 340l. the whole of which he pays to Thomas Pratt, Esq. during life, who resigned this office in his favour in the month of January, 1783.

One of the folicitors, Hugh Valence Jones, Esq. has a salary of 200l. a year, reduced by taxes to 130l. The other solicitor, William Chamberlayne, Esq. has a salary of 1000l. a year, reduced by the one shilling duty to 950l. besides which, he received in the year 1784 the surther sum of 376l. 17s. for extraordinary trouble and attendance; also 50l. for petty disbursements, and ten guineas in sees for drawing private reports: his assistant in this business receives a salary of 400l.

a year, reduced by the one shilling duty to 3801.

The chamber keeper has a falary of 480l. a year, reduced by the one shilling duty, and the several allowances of 40l. which he pays to Hanbury Potter, door-keeper; of 22l. which he pays to Jane Appleby, house-keeper; and of 50l. which he pays to William Pilkington, to the sum of 344l. besides which, he received in the year 1784 about 105l. 17s. 6d. in new year's gifts, making together 440l. 17s. 6d. out of which he finds the office of the treasury in coals, candles, and a great variety of other articles, so as to reduce his annual net receipt on an average to about 175l.

The four exchequer messengers have each a patent salary of 4½d, a day; also the sum of 11. 3s. a year for a livery, and 21. 8s. for a portmanteau; also an allowance of 121. 10s. a month; three termly bills, amounting together to 521, and new year's gifts, amounting in the year 1764 to about 201, all which sums they receive as messengers to the exchequer; they likewise receive a salary of 501, a year from the

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treasury, making the whole receipt of each of them, from both offices, 2821.7s. 10d. reduced by taxes and other deductions to 2611.12s. and when they are fent upon any messages out of the bills of mortality, they have an allowance for riding expences of 1s. 2 mile, re-

duced by deductions to rather under od.

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Two of the above messengers, John Walker and William Ross, execute their offices by deputies, (being allowed so to do by their patents) whom they satisfy for their trouble; and the said Walker and Ross, together with Thomas Gibbons, were severally under agreements, upon entering into their offices, to make sundry annual payments to other persons, who bore no part of the duties of their offices, of which payments there only remain at present 151. payable by William Ross to John Gardiner, and 571. payable by Thomas Gibbons to Christopher King, in aid of which the said Gibbons has since obtained a pension of 481. 15s. net per annum.

The custom-house messenger has a salary of 3s. 4d. a day from the treasury, and a like salary from the custom-house, making together 121l. 13s. 4d. reduced by the 6d. duty to 118l. 12s. 8d. He has likewise an allowance for extra service at the treasury of 3ol. a year, and received in the year 1784, 20l. 18s. in gratuities, and eleven guineas

in new year's gifts, making his whole receipt 1901. Is. 8d.

The ranger of books and bag-bearer, two distinct offices, at present united in one person, receives, by virtue of the former office, a salary of 501. and by virtue of the latter, a salary of 401. and received in the year 1784, in new year's gifts, by virtue of both, 471. 16s. 6d. making his whole receipt 1371. 16s. 6d. excepting some trifling voluntary presents given him occasionally by persons attending the treasury, of which he has never kept any account.

The door-keeper has a falary of 50l. a year, and an allowance of 40l. paid him, as above-mentioned, by the chamber-keeper. He executes his office by deputy, to whom he allows the benefit of the new

year's gifts, and occasional presents, amounting to about 50l.

The house-keeper has a salary of 80l. a year, of which 40l. is charged in the incidents, in lieu of the like sum which she formerly received from the bounty list. She likewise receives an allowance of twelve guineas a year for the care of the paper rooms; also of 22l. as above-mentioned, from the chamber-keeper; and of five guineas from the same, for supplying the office with sundry articles; besides which, she received in the year 1784 eleven guineas in new year's gifts and perquisites, making her whole receipt 131l. 8s. subject to the charges of her domestics, and other expences.

The house-keeper to the levee rooms has a salary of 40l. a year, and

tol. charged in the incidents.

Of the officers above-mentioned, two of the exchequer messengers, the custom-house messenger, the ranger of books and his bearer, the two house-keepers, and deputy door-keepers have apartments in the treasury, and the house-keepers have the benefit of coal and candle.

The

The expence of stationary for this office amounted in the year 1784 to 1,255l. 6s. 8d. This article is familihed by the after of the exchequer, at his prices, which are considerably above the real value thereof.

The fums paid for incidental expences in the year 1784, were as

follows:

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In allowances to the extra clerks	1.422	12	44
To two of the faid extra clerks, for taking	in this	**	atmic
care of the bills of exchange		0	01160
To the minute clerk	Service of the Servic		01111
To the keeper of the papers' deputy, for me-		in it	in or
thodizing and arranging the treafury papers	60	d	oladi
To the four extra messengers, at the rate of			[conf
one guinea each per week	218	8	ON ME
To the same, for journies, at the rate of 1s.	Mattan	41 11	
net per mile with the sound with the	268	16	9 11
In extra allowances to the two house-keepers			01/12
To the treasury printer	110	16	
For newspapers and similar articles	28		
For foreign gazettes	40	01 0 W	
For the minutes of the house of lords -		0	
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ticles - Land - war are of antigations	26	19	Quet.
In land-tax upon the falaries of the clerks of	MASS -	1 11	
the treasury is a strict of the displacement of	504	•	4
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In all paid out of the civil lift	.2,120	1 1	11
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sesides the above, there was paid out of the see I	fund	1.44	marcha.
In the one shilling duty, and stand stamps on	A. Hickory	450	1,1991)
falaries of the joint fecretaries and clerks	£.499	18	0 1
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fecretaries when I am a min-range and and	150	.O	obeton
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and the second of the second s	1	0-	+no

From the foregoing account it appears, that the total expence of this office in the year 1784 was 39,1391. 115. 51d. the particulars of which will appear at one view in the table annexed to this Report, No. 47 of the Appendix.

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Having thus reported the state in which we have found the office of your Majesty's treasury, it remains for us to add our observations thereon, and such plans as have occurred to us for suture regulation and improvement.

It is necessary however to premise, that this office has recently undergone very material regulation, having only subsisted on its present

footing fince the 30th of November, 1782.

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Previous to that period, there was no settled division of the business among the under clerks; but it was lest to accumulate in the hands of particular persons, perhaps to the prejudice of others, and to the detriment of the business. The official income of the officers (excepting in the revenue-office, and a very sew other instances, which stood on their present sooting) was precarious and uncertain. That of the secretaries and chief clerks arose from the receipt of sees, and from new year's gifts; and that of the other clerks, and inferior officers, arose in very unequal portions from the same sources, excepting only the small salaries heretofore mentioned, which they receive from the civil list.

At the time above-mentioned, the then lords of your Majesty's treasury took into consideration the state of the office, and made many very important regulations therein; amongst others, they divided the general business on the expenditure side of the treasury into fix different branches, to be conducted by as many fenior clerks, each affifted therein by a junior clerk. At the same time their lordships abolished the receipt of fees, gifts, gratuities, and perquifites, by individuals; appointed a clerk for the special purpose of receiving the sees usually taken at the treasury, and established a list or table thereof, a copy of which we have annexed to this Report. Out of the fund thereby constituted they directed salaries to be paid to the secretaries and clerks, to the amount already stated, clear of all deductions, dependent, however, upon the productiveness of the said fund. This was soon after followed by a regulation in the article of stationary, whereby the frequent deliveries formerly in use were prevented: certain fixed allowances were made to the superior officers, and the quantity confumed in the office was put under such checks as effectually to guard against profusion in this article.

These regulations are so perfectly conformable to the principles which we have already laid down in our first Report, that they have lest us very little to suggest or recommend to your Majesty under this head of our duty; it is a considerable advantage that we enjoy, in being possessed of the experience of the three intervening years, so as to be enabled to ascertain by the effects what in the first instance could only be subject of speculation and conjecture; this experience will naturally enable us to point out some further improvements in such a system. The regulations therein established, as far as they have gone, appear to have been wise, judicious, and effectual, and at the same time that they have diminished the abuses, have very much added to the accuracy and dispatch in conducting the business of this important

public office; a circumstance which we cannot pals over without obferving, how decisively it corroborates the opinion which we gave in our former Report, relative to the receipt and distribution of sees, and how unequivocally it proves, that the suppression of such contingent receipts by individuals, far from being inconsistent with the regular and speedy execution of business, may be even instrumental in sorwarding it, by preventing any unsair selection of those parts which are most probable, and holding forth one undistinguished reward for general industry and exertion in such official situations. But these regulations will require to be followed up by others, as well to ensorce and carry through those measures which have failed in the execution, as to complete other parts of the system, which seem as yet impersect.

The arrangement of the business, and the amount of the falaries in general, meet so fully with our approbation, as to leave us but little room for comment. The line of duty committed to the joint secretaries seems of a nature too important to admit of sudden or frequent changes in office, and too laborious to allow of other avocations. For these reasons, we are of opinion that one of the said secretaries, whose duty it should be to attend to the current business of the office, should be stationary in his situation, and be precluded from sitting in parliament; and, considering the advantage of permanency, we should think the sum of 2000l. a year an ample salary upon such a regulation. The other, whose duty it might be to attend to matters of a special and considerial nature, might continue at his present salary, and be left, as usual, in the nomination of the treasury board for the time being.

It is so material to this office that the situation of the chief clerks should be well filled, that it may not be adviseable to adhere strictly to the rule of rotation in the appointment of these officers, since their duty requires them to have an immediate and daily connection with the treasury board or secretaries, and the chief official business passes through their hands, and depends much upon them for due execution; as well, therefore, to excite a spirit of emulation in the office, as to obtain persons of tried abilities and experience for this department, the chief clerks ought to be selected from amongst the fix senior clerks, without regard to seniority, and solely according to states for the

The attendance of one of the four chief clerks, Mr. Pratt, having been of late years dispensed with, on account of his age and infirmities, the duty has devolved entirely upon the remaining three, who have been found sufficient for the execution thereof. This induces us to point out, that the superintendance of the revenue room having formerly been in the department of one of the four chief clerks, the principal clerk in that room might, without impropriety or inconvenience to the business of their department, be constituted as formerly one of the said chief clerks. And this office, not only for the above reasons, but on account of the particular knowledge it requires in the whole system of the public revenue, should be filled with an especial

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regard to fitness for the employment, independent of seniority or local fituation in the treasury. Upon such remove, his salary ought to be equal to those of the other chief clerks, but paid as hitherto out of the revenues of the customs, as should also the whole salaries and allowances of the clerks employed in the revenue room; not only to simplify the payments, but that, being chiefly engaged in the concerns of the public, it is sit they should receive the proper recompence at their hands.

Befides the fix clerks employed under the principal clark in the revenue-room, the name of James Royer, Elg. itands as an additional, clerk in this department, he having been originally employed therein: but his fervices being afterwards required in another department of the treasury, the board dispensed with his attendance in this room, not, only as a mark of favour, but in order that he might be more at liberty for other necessary business, continuing to him at the same time his falary out of the customs of 2001. a year: as, however, he has fince been superannuated upon an allowance; the plea of avocation no longer sublists; and though the circumstance of his having lost all intermediate promotion in such department may make it unreasonable to call upon him for attendance on the duty at this late period, yet we must disapprove the principle upon which he has been allowed to receive a falary as an efficient officer, when not really in that department, and more particularly fince he has been superannuated from the expenditure fide upon a separate allowance; and fince his non-attendance proves his clerkship unnecessary, we are of opinion, that upon his demile, or quitting the office, no clerk should be appointed in his room.

Excepting this instance, and those of the two other superannuated officers, together with one of the chief clerks above-mentioned, the clerks upon the establishment of the treasury, together with the extra clerks employed therein, appear to be efficient officers, and to be at the present moment in sull employment; but if any circumstances should lessen the degree of employment assigned to the extra clerks.

It appearing, that none of the officers employed in the treasury enter into any obligation whatever for the faithful discharge of their duty, (the four exchequer messengers excepted, who take an oath of office) we are of opinion, for reasons similar to those stated in our first Report, though operating less strongly in this instance, that the officers and clerks on this establishment should take and subscribe an oath of fidelity before a judge of one of the courts of record, and should enter into a bond to your Majesty to the amount of thrice their annual salaries, for their true and faithful demeanor in their respective situations.

The receipt of fees in aid of the expences of this office, being not only conformable to the principles which we have already laid down, but having had the testimony of recent experience in its favour; we have only to recommend that they should still continue to be received according to the table now in use; but in order to keep a proper check upon the receiver of fees, now unattended to in this office, from

from the particular confidence reposed in the present receiver, we think that each of the senior clerks ought to keep a list of all instruments liable to sees which originate in his department, which list ought to be delivered weekly to one of the chief clerks, who should cause the same to be entered in a book, with which entries he should compare the weekly account of the receiver, who is to pay over to him the amount of his weekly receipt; and in order to ascertain the sees payable upon each instrument, the said chief clerk ought to mark the amount thereof according to the table on the corner of the instrument, and sign his initials thereto, entering the sum in a book as a check upon the senior clerk and receiver.

We do not approve of the allowances out of the fee fund being liable to a reduction upon a deficiency in that fund, for if the officers have not the benefit of a furplus, it is certainly reasonable that they should be indemnified upon a deficiency, particularly as the uncertainty might prove a distant temptation to increase the fees, with a view to prevent any defalcation in their dividends; and if so indemnified, it will no longer be necessary to keep up the distinction hitherto observed between the salaries out of the civil list and the allowances out of the fee fund, but the sums payable on each head may be consolidated into one specific salary, which, together with the remaining salaries and other expences of this office, we are of opinion should be paid quarterly out of the fee fund, as far as it will go, and the deficiency paid out of the civil list; to which, in case of a surplus of the faid fund, such surplus ought to be carried.

The fees having formerly been received by individuals for their own benefit, those individuals had of course a right to remit them in such cases as they thought sit; but this right is still exercised by individuals in compassionate cases, though the sees are now become the general property of the office, a circumstance which is manifestly improper. In our opinion, therefore, such sees ought not to be remitted but by special order of the board of treasury, and that only in compassionate cases, particularly as by the arrangements we have proposed every such remission

will affect the charge upon your Majesty's civil list.

Though the regulations relative to the receipt of fees, gifts, gratuities, and perquifites were couched in general terms, and appeared univerfally applicable, yet they have never hitherto been adopted in the inflance of the inferior officers, who still continue to receive the same gifts, gratuities, and perquisites, as before such regulations took place; and the superior, as well as inferior officers, continue as above-mentioned to receive certain new year's gifts from public offices and officers: the prohibition, however, ought to be general, and extend to every part of the office, and to every contingent receipt whatsoever. The salaries payable to the inferior officers ought to be proportioned to their duty and services, and the gratuities and perquisites hitherto received by them, abolished, saving such only as it may be thought proper to infert in the table of sees, which should thereupon be received by the receiving clerk, and by no other person; but the receipt of new year's gifts ought to be entirely

sirely discontinued, the expence thereof falling ultimately upon the public, or upon the civil lift.

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On such a regulation the following lalaries would, in our opinion, be proper to be paid to the inferior officers now on this establishment:

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clear of all deductions: the taxes and duties thereon, together with the expence of coals, candles, and other necessaries, at prefent supplied by the chamber-keeper, should be defrayed out of the fee fund; but on the demile, relignation, or removal, of the present chamber-keeper bag-bearer, and house-keeper, the falaries of their successors ought to be as follows : deserve the content to sign of the porters of the state of the

	ATT LESS ELE	balled the sale of the sail of	something w	and the second	Company of the state of
		nber-keeper -	I wondered the	£.150 0	of to some
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And upon the demile, relignation, or removal of the present doorkeeper, an efficient officer should be appointed, and no person in future

be allowed to hold that office who does not attend in perion.

It being the duty of the four exchequer mellengers, by the conditions of their patent, to attend the offices both of the exchequer and treatury daily, and falaries and allowances being received by each of them from the exchequer for this duty, to the amount of 2 tol. a year, a fum fully adequate to their whole labour and fervices, we are of opinion, that the further falary of sol. each per apnum, which they receive from the treasury, may with propriety be discontinued.

The office of keeper of the papers, to which the falary of 400l. year is annexed, being executed by a deputy at 40l. a year, opinion that the same ought not to be permitted; but that upon the demile, relignation, or removal of the present possessor, the lalary ought to

reduced to 1001. a year, and the duty executed in person.

The office of one of the folicitors, Hugh Valence Jones, Efquire, appearing to be a finecure, we are of opinion that upon his demile, or

quitting the office, the fame should be abolished.

The present salary of the other solicitor being, as we conceive, a sufacient compensation for executing the whole duties of his office, we are of opinion that all further allowances for extra fervice, excepting only his actual diffour ements in the execution of his duty, are improper, and ought to be discontinued.

the first the state of the stat

The ineasure already adopted in this office, of making allowances to fuch officers and clerks as from age or infirmities are obliged to rettie from their lituations, has our full approbation, being conformable to the principles laid down in our first Report. Those allowances ought to be such as to afford them a decent provision, and should be charged with the salaries and other payments upon the fee fund, liable in like manner to be made good out of the civil list.

The sums paid for incidental expences appear to us to be reasonable and moderate; and the sum paid for stationary, though not at present excessive, may be still surther reduced, probably at the rate of 40l. per

cent. when the office of uther of exchequer is abolished.

The amount of the fee fund varies very confiderably in different years; the fees actually received for the year 1784 amounted to 11,4681. 6s. and those remaining due for that year to 350l.; but of these sums, near one third accrued from the arrears of expences in the last war, for by an estimate made pursuant to our direction, the amount of fees for one year on a peace establishment appeared to be only 8,2001. In a year of war their amount will be sufficient to defray the whole falaries on this establishment, the salaries of the lords commissioners excepted, which are not at present charged thereon, but in a year of peace they will fall very short of it; and even in the year 1784 above cited, the actual receipt did not prove sufficient by the sum of 1,821l. 12s. to answer all the charges thereon, owing to which circumstances the allowance to Mr. Royer, of 2001. a year out of that fund, has never yet been paid, and the allowances thereout to the fecretaries and clerks were at the close of that year's account much in arrear; and though they have been made good for 1784 out of the receipt of the subsequent year, yet the arrears have increased ever fince, and in years of peace will continue fo to do.

With respect to Mr. Royer, he certainly has a claim upon the board of treasury, from the spirit of their minute which accepts his refignation, to the payment of all arrears of that allowance, and to the regular dis-

charge of the fame in future.

With respect to the other allowances, now in arrear on account of the deficiency, the minute of the treasury board of the 30th of November 1782 has provided that they shall undergo a proportionable reduction; we have already given it as our opinion, that their falaries in future ought not to be subject to such a contingency, which by the above estimate on a year of peace would occasion too material a defalcation. And we likewise think that the amount of their arrears, after deducting therefrom the new-year's gifts received by each of them, subsequent to the date of the above minute, may with propriety be paid to them up to the commencement of such a regulation.

Though the payment of fixed falaries, independent of any contingency, may in years of peace affect your Majesty's civil list, yet the relief thereto in time of war will be proportionable; and a further aid will be derived from the operation of the regulations herein recommended, as will ap-

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Description of the	A MARKET CLA	plan takes effect,	4.30,093 10 4
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chequer is abolished	•		300
Proposed establishment	until the whole	plan takes effect	£.32,113 10 4
		THE PROPERTY OF THE PARTY.	

At present, therefore, the saving will be small (amounting only to 1,367l. 17s. 10d.) but, upon the operation of the whole plan, it will increase to 3,387l. 17s. 10d.; to which must be added the amount of

the new year's gifts and perquifites to be abolished, of which a considerable part will eventually prove a faving to the civil lift, and the remain. der to the public and individuals. But it should here be observed, that as one of the chief clerks and the fix revenue clerks are to be paid entirely out of the revenue of the customs, the civil lift will be thereby lightened of the full charge of 1,400l, though the additional charge of 500l. that will be constantly thrown upon the customs, will prevent this measure from operating as a saving to any greater extent than good, as is represented in the above comparative state.

The total amount of what the officers on this establishment receive from other departments of government is 7,430l. 16s. 3d. the particulars of which, extracted from the evidence, are inserted in No. 50 of the

In our inquiry into this office, it has been our object to take a minute and impartial review of the system recently adopted. It is material that an office of fuch general importance should undergo the fullest investigation, in order that it may stand clear in the public opinion. And it is with great fatisfaction that we are able to report how much the event has justified the principles upon which the present system was founded, and how little is wanted for its completion and perfection.

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JOHN DICK, (L.S.) Office of Inquiry,
June the 20th, 1786.

JOHN DICK, (L.S.)

Wm. MOLLESON, (L.S.)

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ROM the offices which have been the subjects of our two former Reports, we proceeded to the remaining offices included in your Majefty's order in council of the 20th August 178; namely, the office of the Lords Commissioners of Admiralty, and departments thereunis belonging. And first the office of the faid lords commissioners.

In this office we have examined Philip Stephens and John Ibbetson, Esquires, Sir Hary Parker, Baronet, Thomas Fearne, William Bryer, Charles Wright, Joseph Belson, Simon Devert Barkham, Robert Robinson, James Madden, George Combe, William Gimber, Thomas Kite, William Gascoigne, James Freshfield, William Pearce, Mitchel Hollingworth, Robert Maxwell, Edward Banes, Basil Maxwell, Thomas King, Arthur Mills Raymond, and William Millman, together with Gabriel Steward, Esquire, paymaster of your Majesty's marine forces, and Captain Griffith Williams, agent to the faid forces: from whom, and the returns mentioned in our first Report to have been received from the faid office, we have collected the following information:

The establishment of the office of the Admiralty consists of fever lords commissioners, two secretaries, a chief clerk, six established and eleven extra clerks, two marine clerks, a head messenger, and other inferior officers.

There is likewise annexed to the admiralty an establishment for the pay of the marine forces, of which we shall subjoin a separate account.

There is also an officer called the solicitor; who belonging to this office in common with that of the treasurer of the navy and the navy office, we shall include in our report on the latter office, from whence his business chiefly originates, and where his accounts are examined and

The business of the board of admiralty is to consider and determine upon all matters relative to your Majesty's navy, and departments thereunto belonging; to give directions for the performance of all fervices that may be required, either in the civil or naval branches thereof;

to fign, by themselves or their secretaries, all orders necessary for carrying their directions into execution; and generally to superintend and direct the whole naval and marine establishments of Great Britain.

The duty of the fecretaries is to lay before the board all memorials, letters, and other papers transmitted to this office; to receive and minute down the orders of the lords commissioners, and to see to the official execution thereof; to countersign all instruments, where the same may be necessary; and generally to attend to the dispatch of all business arising in this office, either in the naval or marine departments.

The duty of the established clerks is to prepare memorials, instructions, orders, letters, and other instruments, conformable to the minutes of the board, and the direction of the secretaries: each clerk (the junior excepted) has a separate branch of the business under his charge, and is assisted therein by one or more of the extra clerks, according to

the degree of business in the branch assigned to him.

The chief clerk, besides the charge of one of these branches, has the general superintendance of the whole official business in the naval department. He likewise has the care of the maps, charts, and books of the office, and the payment of most of the contingent expences incurred therein. The fourth of the established clerks, besides the duty of his branch, acts as receiver of sees and accountant to this office, and is employed to check the bills of the admiralty messengers. The junior clerk upon the establishment, having no branch of the official business assigned to him, acts in the capacity of an assistant to the chief clerk. Two of the extra clerks are appointed to assist the secretaries: one of them acts as French and Spanish translator; and they are all employed from time to time in other services, as occasion requires.

The attendance of the secretaries is constant and unremitting; that of the chief clerk is daily from eleven till five o'clock; as is likewise that of the other established clerks, who further attend by rotation in the evening, to make up, frank, and dispatch the public letters: and the extra clerks, besides the like daily attendance, are also required to be at the office every evening by turns, to assist in the entry and dispatch of such

letters.

The duty of the first marine clerk is to prepare all the memorials, infiructions, draughts of orders, and commissions required for the marine corps; also to examine and check the tradesimens hills for their cloathing, accourtements, and contingencies; and his attendance is daily from be-

tween twelve and one to about four o'clock.

The duty of the second marine clerk is to write all letters relative to the said corps, to enter and dispatch the same, as well as the several orders and instructions relative thereto; also to prepare half yearly lists of the marine half-pay officers, and to arrange and take care of the marine papers; and his attendance is daily from about eleven o'clock till pat sour.

The head messenger, besides the duty usually belonging to such situation, has the superintendance of all the inferior departments of the ofice; and his attendance is constant. The duty of the remaining officers is implied by their titles; and they attend (the house-keeper except. d) whenever their fervices are required, was all the bear small days

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The expences of this establishment are defrayed in the following manher: specific fums are voted annually by parliament upon the ordinary estimate of the navy, for the salaries in the naval department, and for the expence of stationary and contingencies. The falaries in the marife department are paid out of the marine poundage and stoppages. A special allowance to the first lord commissioner is paid out of the fund arising from the fale of old naval stores. There are likewise certain fums received from individuals, under the different heads of fees and gratuities for the benefit of the officers on this establishment.

The fums voted upon the ordinary estimate of the navy were in the

year 1784, and have generally been, the produce of old nivel dones, and

For contingencies - 2 2 3,500 0

The fums paid on these heads are not according to such estimate, but exceed in forme inflances, and are less in others. The sums paid in the year 1784 were,

with full to wraining a

Although fums are voted for stationary and contingencies upon the ordinary estimate, yet these expences are not invariably paid thereout, but frequently out of money voted for the wear and tear of the navy.

The falaries in the marine department paid out of the marine poundage and stoppages, amount annually to feven hundred and fixty pounds.

The special allowance paid to the first lord commissioner out of the fund ariling from the fale of old naval flores amounts annually to two

thousand pounds.

The fees confift of fums payable upon certain instruments issuing from or passing through this office, according to a table kept therein, a copy of which we have annexed to this Report. The fees of the naval department amounted in the year 1784 to two thousand one hundred and seventeen pounds nine shillings and fourpence. They are received, as abovementioned, by one of the established clerks, who pays a molety thereof to the first secretary, and shares the remainder with the second secretary and the other established clerks, proportionably to the rate of their spective salaries, reckoning the second secretary as one of the established clerks at a falary of 4001. a year. The fees in the marine department amounted in the year 1784 to one hundred and twenty-five pounds twelve shillings, and are received by the first clerk in that department, who pays the whole amount thereof to the first secretary.

The

The gratuities confift of sums received by the clerks at particular seat according to certain customary rates, for particular business transacted a such seats, and are for the private use and benefit of those who receive them. Their total amount in the year 1784 was 4881. 35. There are likewise sundry gratuities received by the head messenger for himself and his affistants, which amounted in the year 1784 to thirteen guiness and an half.

Under the head of gratuities must likewise be considered the annual present of twenty-five guineas received from the East India company, which is divided in portions of three guineas each among the seven established clerks; and the surplus of four guineas is disposed of as they

jointly think fit.

The funds of this office therefore, arifing from certain fums voted by parliament, from the marine poundage and stoppages, from a part of the produce of old naval stores, and from fees and gratuities paid by in-

dividuals, are distributed in the following manner:

The lords commissioners have falaries of 1,000l. a year each, reduced by taxes to 775l. also allowances of 97l, each for coals and candles; besides which, the first lord commissioner receives an allowance of 2,000l. a year out of the fund arising from the sale of old naval stores, making his net receipt from this office 2,872l. The first lord, and the sour others next in seniority to him, have houses in the admiralty, but the two junior lords have no houses, nor any allowance for house rent.

The first secretary has a salary of 800l. a year in the naval department, and a salary of 300l. a year in the marine department; he has also unsurished apartments in the admiralty, an annual allowance of 97l. for coals and candles, a moiety of the sees received in the naval department of this office, amounting in the year 1784, to 1,058l. 12s. 2d. and the whole of the sees received in the marine department, amounting in the same year to 125l. 12s. making his gross official receipt in the year 1784, 2,381l. 4s. 2d. out of which he pays 180l. for the one shilling and sixpenny duties; and land-tax on his naval salary; 15l. being the one shilling duty on his marine salary; and 39l. 15s. 6d. being the settled annual duty on his proportion of sees by way of compromise for the one shilling duty, in consideration of the difficulty of obtaining annually a correct assessment; thereby reducing his official receipt in the year 1784 to the net sum of 2,146l. 8s. 8d.

The fecond fecretary has a falary of 600l. a year in the naval department; a falary of 200l. a year in the marine department; an allowance of 100l. for house rent; also of 97l. for coals and candles; and a proportion of the fees of the naval department, amounting in the year 1784 to 358l. 16s. 6d. making his gross official receipt 1,355l. 16s. 6d. but of which he pays 135l. for the one shilling and sixpenny duties, and land-tax on his raval salary; 10l. being the one shilling duty on his proportion of sees, in lieu of the one shilling duty thereon; thereby reducing his

receipt for the year 1784 to the net sum of 1,1971. 8s. 6d.

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The chief clerk has a falary of 2001. a year; an allowance of 801. for house rent; also of 1001. for taking care of the maps, charts, and books of the office; and of 2 per cent. on the amount of the contingent bills paid by him, producing in the year 1784, 1431. 1s. 8d.; a proportion of sees, amounting in the same year to 1791. 12s.; a share, amounting to three guineas, of the annual present from the East India company; also gratuities of 5s. for each certificate that he grants to captains, and of 2s. 6d. for each that he grants to lieutenants, of their having deposited their journals in this office, amounting in the year 1784 to 1201. making his gross official receipt 8251. 16s.; out of which he pays the one shilling and sixpenny duties on his salary, and a settled annual duty of 61. 14s. on his proportion of sees, thereby reducing his receipt for the year 1784 to the net sum of 8c41. 2s. 8d.

The other established clerks have the following salaries:

	-			£.	s.	d.
The 2d clerk	•	•		150		
3d	•	•		120	0	0
4th	•	•	• .	100	0	0
5th	-	•	•	80	0	0
6th	•	-	-	. 70	0	0
7th	•	•.	-	60	0	0

Also proportions of fees, amounting in the year 1784,

					L.	5.	d.
T	ne 2d clerk	•	• 1		134	10	3
	3d		•		107	12	10
	4th		-		89	14	9
	5th	•			71	15	0
1/	6th		- 1	1.14	62	18	7
	7th	· 1	-	- L	53	17	3

They have also shares, amounting to three guineas each, of the annual present from the East India company; besides which the third clerk receives gratuities of 5s. for each certificate that he grants to captains, and of 2s. 6d. for each that he grants to masters, of their having delivered into this office observations upon coasts and roads, as directed by their instructions, or of the same having been dispensed with, amounting in the year 1784 to 90l. And the fourth clerk receives gratuities from officers, upon delivering to them their commissions or warrants (over and above the established sees) amounting in the year 1784 to 1371. 12s. Also gratuities of 2s. 6d. upon each certificate given to midshipmen of their having lodged their original certificates of examination in this office, amounting in the said year to 16l. 9s. 6d. The fourth clerk likewise receives an allowance of 80l. a year for taking care of the office papers, and indexing the correspondence with the public boards; also of 10l. for examining the messengers bills.

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Out of the above fums they pay the following deductions—the fecond and third clerks the one shilling and sixpenny duties on their salaries; the four remaining clerks the sixpenny duty only thereon; and each of them the following annual duty upon their sees:

	W. List					£.	5.	d.
	2d clerk			•		5	2	0
	3d	-			•	4	1	6
	4th	•	,	-		3	7	6
	5th	-		•	-	2	14	0
1	6th	-		-	-	2	7	6
	7th	-				2	2	0

Making their respective net receipts as follows: viz.

			£. s. d.
Of the fecond clerk			271 6 3
third clerk	-	•	307 14 4
fourth clerk	-	•	431 1 9
fifth clerk	•	-	150 4 0
fixth clerk	-	-	131 19 1
feventh clerk	•	•	113 8 3

The extra clerks have falaries of 50l. a year each, and receive occafional small allowances for copying papers for parliament, amounting in the year 1784 to 7l. each, making their whole official receipt in that year 57l. pounds each; except in the instance of the seventh extra clerk, who receives an additional salary of 100l. a year as French and Spanish translator; and in the instances of the third extra clerk, who received 20l. 10s.; the sourch and sisth, who received five guineas each; and the sixth, who received 5s. in gratuities for specific services.

The first marine clerk has a salary of 1301. a year, and 501. a year more for taking care of the marine books and papers, both paid out of the marine poundage and stoppages. He likewise receives gratuities from the clothier, at the rate of half-a-guinea for every hundred suits of marine cloathing; and from other tradesmen, at the rate of about a guinea for every bill of 1001. amounting in the year 1784 to 741. 198. 6d. making his gross receipt in that year 2541. 198. 6d. reduced by the one shilling duty on his salary to the net sum of 2451. 198. 6d.

The fecond marine clerk has a falary of 801. a year net, besides which he receives a gratuity of half-a-guinea for each letter of leave for officers of marines on half-pay to quit the kingdom; and a moiety of the fees for warrants to the marine surgeons, and their mates; the whole amounting in the year 1784 to seventeen guineas, and making his net receipt in that year 971. 178.

The head messenger has a salary of 50l. a year, and 40l. additional in lieu of apartments in the admiralty; besides which he receives gratuities upon marine commissions, amounting in the year 1784 to three guineas,

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and certain new year's gifts, amounting in the same year to nine guineas; one half of which sums he divides among his two affistants and the porter, being in that year two guineas each, and retains the remainder for his own use. He likewise receives one guinea and an half upon certain annual payments for this office, making his net receipt in the year 1784, 971. 17s. 6d. The present head messenger has likewise the benefit of a contract with the admiralty board for the sum of 3001. to supply the office with coals and candles, to find brooms and various other articles for the same, and to keep the locks, stoves, and fenders in repair.

The two affistant messengers have falaries, the one of 401 and the other of 301 a year; also a share of the gratuities and new year's gifts received by the head messenger, amounting in the year 1784 to two guineas each. They are allowed 1s. a mile when sent upon riding journies, and are

paid at discretionary rates for other fervices.

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The porter has a falary of 30l. a year; also an allowance of 10l. a year for house rent, and allowances, amounting to 15l. 10s. a year, for different articles of cloathing, which, including his share of gratuities and new year's gifts above mentioned, makes his net receipt for the year 1784, 57l. 12s. The present porter has likewise the benefit of a contract with the admiralty for supplying the lamps with oil and cotton, which in the year 1784 was at the rate of 1d. for each burner in every lamp per night, but has since been reduced one half.

The house-keeper has a salary of 40l. a year, which she receives net, without any duty being required of her, she being the widow of one of the former messengers, and this office being considered as a kind of pen-

fion from the admiralty on that account.

The necessary woman has a salary of 35l. a year, and an allowance of 5l. at Christmas; near one half of which sums she pays to her ser-

vant, and retains the remainder for her own use.

The three watchmen have falaries of 201. a year each, and other small allowances; those of the watchmen in the hall amounting to 161. 125. 8d. and those of the other two to 41. 8s. 8d. each; and are paid besides for messages at discretionary rates, their charges for which in the year 1784 amounted to about 601. each.

The gardener and inspector of repairs have salaries of 30l. a year each, but have no other advantages, except that the gardener makes an annual

charge to a trifling amount for gardening expences.

There are a few other persons occasionally employed in the admirally for inferior services, who have no salaries on the establishment, but whose allowances are included in the contingent expences of the offices, as are all the allowances, specifically so called, herein before mentioned.

The stationary for this office is supplied by contract, and the amount thereof in the year 1784 was 1,489l. os. 5d. The amount of the contingent expences for the same year was 9,919l. 8s. 9½d. the particulars of which are contained in the Appendix to this Report, by which it will appear that the sum of 2,570l. 19s. 10½d. was for expences of a nature G 2

peculiar to that period, and not likely to recur in subsequent years; and many of the other charges were from their nature greater at the close of the war than they are likely to be in years of peace. Since the year 1784 the contingent expences of this office have been reduced to less than half of their amount in that year.

From the foregoing account it appears, that the total expence of this office in the year 1784 was 27,227l. 18s. 0½d. of which 24,460l. 9s. 2½d. was paid by the public, and the remainder by individuals. The particulars thereof may be feen at one view, in a table which we have composed, and annexed to this Report.

It has already been mentioned, that (exclusive of the fecretaries and two clerks in the marine department) there is an establishment annexed to this office for the pay of your majesty's marine forces. This establishment consists of a paymaster of the said forces, an agent, and three de-

puty paymasters, one at each of the out ports.

The duty of these officers is, in conjunction with the treasurer of your majesty's navy, to conduct the payment of the said forces; the treasurer of the navy paying such of the non-commissioned officers and privates as are on ship-board; the paymaster of the marines paying the general and lieutenant-general of that corps, also the half pay, the cloathing, the charge of recruiting in Ireland, the salaries of most of the civil officers, the allowances to widows, and several of the contingencies of this service; the agent of the marines paying the subsistence and arrears of all the officers on full pay (the general and lieutenant-general excepted) the charge of the recruiting service in Great Britain, and the contingencies in the different quarters; the deputy paymasters at the several divisions paying the subsistence of the non-commissioned officers and privates, for which purpose they draw bills upon the agent, and issue the said subsistence to the squad serjeants once a week, to distribute among the men.

When the marine corps was first established in 1755, under the direction of the board of admiralty, the offices of paymaster and agent were executed by one person, and continued so for near two years, when they were separated, and an agent appointed for each division, which arrangement existed until 1763, when the number was again reduced to one, and has remained so ever since, not only without any prejudice, but even with benefit to the service, a circumstance to be attributed in great measure to the experience, attention, and ability of Mr. Williams, the agent, who succeeded on that occasion, and who still continues. For, notwithstanding the corps during the last war far exceeded in numbers any former establishment, the business appears to have been carried on in the most regular, accurate, and expeditious manner, in consequence of the very clear and most satisfactory mode of keeping the accounts, which the said agent has established.

The paymaster of the marine forces is supplied with money for carrying on the service in the following manner: once a month he presents to the lords of the admiralty an account of his receipts and payments during tì

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the former month, with an estimate of the sum necessary for the succeeding month. The admiralty direct the navy board to imprest a certain fum into his hands, generally about the amount of the expenditure of the former month. The navy board direct the treasurer of the navy to issue to him the money accordingly; out of which he advances a certain fum to the agent for carrying on the services under his direction, and applies the remainder to the services carried on by himself, as before, The agent delivers to the paymaster a monthly account of his receipts and payments, and once a year a general account of the whole, diftinguished under the heads of subsistence and arrears to officers, fublishence to non-commissioned officers and privates, slops and necessaries supplied them at embarking, levy money for recruits, money in lieu of cloathing, falaries to civil officers, expences of infirmaries and furgeons' falaries, expences of barracks and contingencies, accompanied with the accounts of particulars, and the vouchers; from which, and from his own disbursements, the paymaster makes up an annual account, which he presents, with the vouchers, to the navy board for their examination and allowance, which clears him, and is final.

The stoppages made from the pay of the commissioned officers are, a poundage of 1s, in the pound, and one day's pay in the year; and those made from the subsistence of the non-commissioned officers and privates, are what are called paymaster and surgeons' stoppages, viz. 2d. a week from a serjeant, 1½d. from a corporal and drummer, and 1d. from a private man. Such stoppages, however, are not appropriated to the use of the paymasters and surgeons, but, together with the stoppages from the commissioned officers, form a fund, out of which the salaries of the civil officers belonging to the marine establishment are paid, and

the refidue becomes a faving to the establishment.

The marine forces are cloathed by contract made by the admiralty. The price of a ferjeant's cloathing is 31. 9s. 31d. of a drummer's 21. 19s. 2d. and of a corporal's and private's 11. 18s. 51d. A proper officer inspects the cloathing when finished, and certifies that it is agreeable to the pattern; it is then packed and fent to quarters, where the storekeepers give receipts for it, and transmit to the admiralty quarterly accounts of their receipts and issues, distinguished into columns of each species and number. After the cloathing is packed, the clothier transmits his bill to the admiralty; together with the certificate of the viewing officer, and the affidavit of the packer, that the same has been received by him and packed. These entitle him to payment, though it is generally postponed till the cloathing is delivered at head quarters. The bill so transmitted is examined in the marine office, and if found correct, is laid before the admiralty board, together with a warrant for the amount upon the paymaster for their signature; which warrant states, " that it appearing to their lordships that the said cloathing is certified " to be agreeable in quality to the pattern, charged at the prices agreed " upon, and the whole received by the storekeepers at the different head " quarters, he is required to pay the amount thereof;" and on the receipt of such warrant, figned by the board, he pays the amount accordingly.

The detail of the paymaster's business is carried on by his first clerk, so as seldom to occasion his attendance. But the agent attends the business of his office, both morning and evening, without intermission,

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except for an hour or two in the day.

The paymaster has a salary of 800l. a year; also allowances of 100l. a year for house rent; and 40l. for coals and candles, making his gross receipt 940l.; out of which he pays the one shilling duty thereon; also certain salaries and allowances to his clerks, and other expences of his office, and retains the remainder for his own use. His first clerk receives a see of 2s. 6d. upon each half yearly payment of half pay to the reduced officers of marines, amounting annually to about 150l. there being at present about six hundred officers of marines upon half pay; also gratuities of one guinea each upon certificates granted from the marine pay office, and upon certain admiralty warrants, amounting annually to about 24l. and his second clerk receives a see of 3s. 6d. for registering each power of attorney, or letter of leave, amounting annually to about 20l.

The agent of marines has a falary of 500l. a year, also allowances of 100l. for office rent, and 40l. for coals and candles, and of other contingencies, making his gross receipt 640l.; out of which he pays the one shilling duty, and upwards of 200l. a year for clerks, office rent, and other contingencies; thereby reducing his official receipt to less than 400l. a year; 200l. of which the present agent has, ever since his appointment in 1767, paid annually, and still continues to pay, to John Cleaveland, Esq. his predecessor. There is a see received in his office of 3s. 6d. for entering each power of attorney or letter of administration, amounting, on an average of seventeen years, to about 17l. 12s. 11d. per annum, which he has distributed among the clerks in his office.

By the foregoing account it appears, that the annual expence of the marine pay branch, so far as relates to the paymaster and agent, is 1,791l, 12s. 11d. of which 1,580l, is paid out of the marine poundage

and stoppages, and 2111, 12s. 11d. is received from individuals.

The falary of the deputy paymasters at the out ports is at the rate of 51. for each company belonging to the division, and amounts to 1251. a year at Portsmouth, the same at Plymouth, and 1001. a year at Chatham, paid out of the marine poundage and stoppages.

There remain two other officers, who, though not upon the admiralty office establishment, properly belong to the department of the admiralty, and whom we have accordingly examined: namely, Claude Champion Crespigny, Esq. receiver of your Majesty's rights and perquisites of the

admiralty; and James Dyson, Esq. comptroller of the same.

The duty of the receiver is to alk, demand, recover, and receive, for your Majesty's use, all manner of rights and perquisites of the admiralty that shall be seized and taken in time of war, or otherwise; and also, all such other sums of money as have been usually paid, or ordered by decree of court to be paid to the register for the time being; and to take all such measures as are necessary for this purpose, and observe such orders

orders and directions as he shall from time to time receive from the ords commissioners of the admiralty: and he is to appoint agents at all

such ports and places as he shall think necessary.

He has a falary of 300l. a year net, and an allowance of 50l. more for a clerk, both paid out of the money arising from such droits, and not otherwise. In time of war, and for some years after a peace, he has generally a balance remaining in his hands; but it has fometimes happened, that the receipts have not been sufficient to pay the establishment, in which case the arrears are paid out of the first monies which come into his hands, or into those of his fuccessor.

The duty of the comptroller (who also holds the office of solicitor to the admiralty) is to take an account of all thips and goods condemned as perquisites of the admiralty, and to note the burthen of such ships, and the quantities and qualities of the goods, together with the tackle, apparel, and furniture of ships so condemned; to take an account of all other perquifites of the admiralty, and to compare and examine them with the fums charged by the receiver; to peruse, examine, and controul the accounts of the receiver; and generally to execute such orders and instructions as he shall from time to time receive from the lords commissioners of the admiralty: and he is likewise to appoint agents at all fuch ports and places as he shall think necessary.

He has a falary of 200l. a year net, paid out of the same money, and dependent on the same contingency, as the receiver's salary, and receives about 50l. a year in fees usually allowed in the execution of

his business.

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We now proceed to offer our observations on the state in which we have found the office of the Admiralty; and to add fuch plans as have occurred to us for future regulation and improvement.

The secretaries in this office, contrary to the custom observed in the other departments into which we have inquired, appear to be stationary officers; a practice of which we have fufficiently shewn our approbation, by recommending it in our former Reports, wherever it

could with propriety be adopted.

The clerks and other officers appear to be efficient, and to perform their duty in person; and though such duty, in time of peace, is scarcely sufficient to find them full employment, yet, considering the excessive increase of business in time of war, and the propriety of having clerks always in readiness trained to the different branches thereof, we should not think it adviseable to reduce their number.

The nature of the emoluments received by the secretaries and clerks in this office is liable to the same objections that we have stated at length to receipts of a fimilar description in our former Reports. the plan, therefore, which we shall propose, they will be subjected to

the fame regulations as we have there recommended.

The official income of the extra clerks appears to us very inadequate to the labour and trust annexed to their situations; neither is it in any gradation

gradation to their length of service; nor do the trifling advantages an. nexed to their fituation, in time of war, compensate for the narrow. ness of official emoluments; and, notwithstanding the extraordinary degree of labour required during war, and the proportionate increase in the receipts of other clerks and officers at fuch period, the only variation in those of the extra clerks is in their allowance for copying papers for parliament, which, however, has feldom amounted to above 201. The first of the present extra clerks has now been sixteen years in that capacity, without any increase of emoluments, during which time he has been witness to the relignation of fix of the extra clerks, owing to distressed circumstances. Yet such is the nature of their fituation, that confidential business of much national importance unavoidably passes through their hands; and although, to their credit, no recent instance has happened of any prejudicial use being made of this circumstance, (the last remembered being above thirty years ago) yet the public must be considered as exposed to a danger of this nature.

For these and other reasons of general expediency, we are of opinion, that the following regulations should be adopted in this office; regulations sounded on the same principles, and conducive to the same

purposes, as those recommended in our former Reports.

The fecretaries, clerks, and other officers, should receive certain fixed salaries, adequate to the duties of their respective situations, and the trust reposed in them; and such salaries should be in lieu of all sees, gratuities, perquisites, allowances, or other emoluments whatsoever, and should be payable, as the present salaries are, out of the money voted for the ordinary of the navy.

On account of the unremitting attendance required, and extraor-

dinary trust reposed in the secretaries, their falaries ought to be

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clear of all deductions; which falaries (with the benefit of apartments in the admiralty to the first secretary, in which he ought always to reside) should be a compensation for executing the offices of secretary and second secretary, both in the naval and marine departments, in

time of war as well as peace.

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The falary of the chief clerk ought to be 800l. a year, clear of all deductions. The other clerks ought to be arranged into three classes, senior, junior, and extra: the fix clerks at present on the establishment should be stilled senior; eight of the extra clerks should be added to the establishment, and stilled junior clerks, one of whom should be attached to each of the secretaries, the chief and five first senior clerks, to assist them in their business; the three youngest should remain extra clerks, and be employed as occasion may require, but should succeed upon vacancies in the establishment, according to seniority or merit. And considering the considerice necessarily reposed in the said clerks, which

which we conceive to be of a superior nature, and more important to the state, than what arises from pecuniary trust, their salaries ought to be as follows:

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	Of the first senior clerk			£.400	a year	
	Second fenior clerk		10.00	359	redshi v	
	Third fenior clerk	Uet	100	300	Second L	
	Fourth fenior clerk			250	16:13	
	Fifth fenior clerk	4.	Extending	200		
	Sixth fenior clerk			150	STEP TO SE	
The ger	receiver of fees, and paymat ncies, should have an addition	ter of nal fal	contin		nd-So-i lation la	
The	three first junior clerks each	_	W 101 45	120	himoti.	
The	five other junior clerks -		202	100	Children Control	
The	French and Spanish translat	or an	additio	nal } 50	12 fig. 518 16 12 fig	
	three extra clerks each All to rife in succession, if	1.000-	1 12	90 to a fupe	rior stat	ic

The marine clerks should remain as at present, and their salaries

Of the first marine clerk - - £.200 a year

Of the fecond ditto

- 120

clear of all deductions: and though we have already fufficiently expressed, that these salaries are to be in lieu of all other receipts what-seever, yet it is necessary to lay a particular stress upon the emoluments received in this department from the clothier, and upon those received from tradesmen, both being subject to abuse, but particularly the last, which is a poundage paid to a controuling officer in the amount of bills which he is to controul.

It is observable, that the first marine clerk is also chief clerk to the paymaster of marines; a situation which he should not be permitted to hold, being incompatible with his duty in this office, not only because the proper attendance upon both is impracticable; but as he checks and controuls in some measure part of the accounts of his principal, the paymaster of the marines. He is likewise purser to a ship in ordinary, which he executes by deputy, and also acts as agent to a great number of marine officers; which we consider as highly improper, and subject to abuse. No officer in a public department ought to act as agent to any person in the service of government.

The remaining officers on the establishment of the admiralty should have the following salaries in lieu of all sees, gratuities, perquisites,

or other emoluments what loever:

Head

Head messenger	0.00	£.100
First assistant messenger		40
Second affiftant meffenger	-	
Porter, with a gown once in two years	-	50
Necessary woman		30 50
Three watchmen each	-	25
The watchmen in the hall to have a g	great	
coat once in two years, and an add		
for clearing the books, of		

The office of house-keeper appearing to be a sinecure, and that of inspector of repairs unnecessary, they ought to be abolished; but some allowance should be made to the house-keeper during her life, considering the reasonableness of her claim to a provision from this office.

The fees at present payable upon certain instruments and business done in the admiralty ought to continue to be received by one of the senior clerks, according to a table hereunto annexed; and in order to keep a check upon the clerk who may act in the capacity of receiver, each of the senior clerks ought to keep a list of all instruments liable to sees in his department, which they should deliver weekly to the chief clerk, who should cause them to be forthwith entered in a book, with which entries he should compare the weekly account of the receiver; and in order to ascertain the sees payable on each instrument, the clerk at whose desk it originates should mark the amount according to the table, in the corner of the same, and sign his initials thereto.

The fees fo received should constitute a fund for the use of the office; and as we have already provided for the salaries out of the ordinary of the navy, this fund should be applied towards defraying the expences of stationary and contingencies; and the receiver ought to make up quarterly an account of his receipts and issues, which, after being examined and certified by the chief clerk, should be laid before the lords commissioners of the admiralty for their approbation and allowance; and the quarterly accounts so allowed should, at the end of the year, be transcribed into one general account, which should be sworn to before a baron of the court of exchequer, submitted to the commissioners of the navy, and incorporated in the annual account of the treasurer.

But as in time of peace the produce of the fees may not always be equal to the amount of these expences, it is necessary to provide against any desiciency: by the arrangement herein recommended, the sund arising by the sale of old naval stores will be lightened of the annual allowance now payable thereout to the first lord commissioner; we may therefore, without impropriety, recommend, that any desiciency in the sees should be made good out of the said fund, particularly as we at the same time propose to allow the benefit of the surplus of the sees that may arise in time of war.

We shall have occasion, in a future Report, to enter into a particular investigation of the fund arising from the sale of the old naval and victualling stores, and to give our opinion on the appropriation of the monies arising therefrom. It is sufficient to suggest at present, that such monies may very properly be applied towards descraying the contingent and other expences of the several offices in the naval departments.

The confiderable reduction which has taken place in the contingent expences of this office fince the year 1784 precludes any observations which might have been made on their amount in that year. And the expence for stationary, though in general below the sum voted on the ordinary estimate, will be still further reduced when a public repository

is established for the supply of this article.

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In addition to the above regulations, we are of opinion, conformable to the principles in our first Report, that the officers upon this establishment, upon their being obliged by age or infirmities to retire from their prefent fituations, should have a decent provision made for them, not exceeding half the amount of their falaries. We are likewife of opinion, that they should take and subscribe an oath of secrecy and fidelity before a baron of the court of exchequer, and also enter into a bond to the amount of thrice their annual falaries, for the true and faithful performance of their duty; and in order more effectually to prevent abuses, it should be particularized in such bond, that they will not, directly or indirectly, take or receive any fee, gratuity, perquifite, or emolument, for business done by them in this office, other than their established falary; that they will not act as agents for any perfon whatever, nor be concerned or interested in any stores, wares, merchandize, or provisions, purchased or supplied for the use of your Majesty's navy, nor in any vessel employed in your Majesty's service; and upon proof of default, besides incurring the penalty of the bond, the offender ought to be dismissed from his office, and rendered incapable of ferving your Majesty in any civil capacity whatever.

In the course of our investigation into the manner in which the business of this office is conducted, the hours of attendance have necessarily become an object of our attention, and certainly require regulation; but as we shall have occasion to discuss the subject in our Report upon the Navy Office, where the officers and clerks are much more numerous, we defer until then giving our opinion upon the attendance

requifite in this as well as every other public office

The establishment for the pay of the marine forces is, in our opinion, more than sufficient for that purpose; for the duty of the paymaster, besides being inconsiderable, is almost entirely executed by deputy, and this duty would form so small an addition to the business of the agent, that these offices may, with great propriety, be again consolidated under one person, who, with proper instruments, could without difficulty execute the whole business, particularly as by such a consolidation this business would be brought within a narrower compass, and carried on in a more simple manner, and with sewer officers.

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For the office of paymaster, under the present constitution, seems unnecessarily to intervene between the treasurer of the navy, who issues, and the agent who (with a few trifling exceptions) distributes the whole money for the marine service; and the employing two different officers, one as a mere channel to pass the money to the other, besides being an unnecessary expence, tends to multiply accounts and disperse the public money, as there always will be a balance left with each, and this has heretofore been very confiderable. We therefore conceive, that it would not only produce a faving to the public, but be beneficial to the service, if the whole business was left in the hands of one perfon, who should receive the money from the treasurer of the navy, distribute and account for the same, and correspond with the deputy paymasters at the different head quarters: and this business ought, in our opinion, to be carried on in the office of the treasurer of the navy, not only as being a branch of the pay of the navy, but that the officers may be contiguous to check the fea pay of the marines on shipboard, the debts due from those who embark, and other purposes.

The officer so appointed to conduct this branch should pass his accounts annually before the navy board, as the paymaster now does, and the amount thereof, as at present, incorporated in the treasurer of the navy's annual account; upon his appointment he ought to give such security to your Majesty, as the lords commissioners of the admiralty shall think sit, and have the nomination of, and become responsible for, the deputy paymasters at the several head quarters. His salary ought to be 600l. a year, clear of all deductions, which, together with the expence of his clerks and contingencies, should be paid, as at present, out of the fund arising by the marine poundage and stoppages. The see of two shillings and fix-pence, now paid twice a year by the reduced officers in receiving their half-pay, ought to be discontinued, as well as all other sees and gratuities at present taken in this department, nor any emoluments allowed to be received

therein, other than certain fixed falaries.

From what we have already stated respecting the present agent to the marines, he appears to have had great merit in the regular and systematic mode which he has adopted for keeping the accounts of this department; and we are of opinion, that his present official income is inadequate to his great ability, attention, and industry, in the discharge of his duty, and that the sum he pays to his predecessor is an

abuse, and ought to be discontinued.

Upon this occasion, we feel it necessary to repeat our disapprobation of such practices, as by no means a fit way of providing even for a deserving servant of the public: for if the salary of an employment is too great for the duty, such salary ought to be reduced; and if not too great, it is injustice to make it less, by charging thereon a provision for a person who does not perform any part of the duty. In the instance before us, we find a most meritorious officer paying over a moiety of a scanty salary to his predecessor; who does not appear to have retired either from age or infirmities. But the evil does not bear.

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here; it is productive of another, namely, that the present agent is permitted to receive his half-pay as a reduced captain of marines, though contrary to the general rules of the service; the oath being dispensed with, in order, as it should seem, to compensate for the narrowness of his official income. This mode of compensation we can by no means approve; it is irregular in the extreme, as it burthens one establishment with the expence of another.

We cannot take leave of this establishment without pointing out the mode of paying and cloathing the marine forces to be of a nature so simple and advantageous to the public, and the service, as to be worthy of imitation in your Majesty's land forces, where the paymaster-general might act under the treasury in the same manner as the paymaster of the marines now does under the admiralty; the board of general officers might approve and contract for the cloathing of the army, and an adequate increase of pay be voted by way of compensation to the colonels of regiments. This subject may be considered as foreign to our present inquiries, but so strongly have we been impressed with the salutary effects of this plan, which experience has evinced to be practicable, that we could not omit the opportunity of thus briefly suggesting, that the application of it to your majesty's land forces might be productive of equal advantage in that department.

Upon comparing the present with the proposed establishments of the office of the admiralty and marine pay departments, instead of the present sum payable out of the ordinary of the navy, and out of the fund arifing by the sale of old stores, for salaries, stationary, and contingencies, amounting to 17,215l, (though the fum actually paid on those heads was in the year 1784 considerably, and usually is above that fum) there would be payable for falaries out of the faid ordinary of the navy 16,6451,; and the fees, which have hitherto constituted part of the official income of the officers, and which we propole, upon this augmentation of their falaries, should be applied to the payment of the incidental expences of the office, will be nearly sufficient in time of peace, and more than sufficient in time of war, for the payment of the stationary and contingencies, so as on the whole to prevent any additional expence to the public in the office of the admiralty. But in the marine pay establishment a faying will be produced of about 800l. a year to the public, and of 200l. to individuals, exclusive of the half-pay of captain of marines to the present agent, which will of course cease: this is sufficient to shew, that the regulation of these departments, in which the junior officers are at present very inadequately provided for, is not inconsistent with occonomy and the strictest attention to the public interests.

The receiver and comptroller of the rights and perquifites of the admiralty are appointed by, and receive their instructions from, the commissioners for executing the office of lord high admiral. As such, (although the produce, as we understand, does not belong to the public)

swigy; retires either from eye or intripities. But the et l doet not re-

we think it incumbent upon us to offer our opinion upon the manner

in which we find these offices at present executed.

The receiver is permitted often to retain confiderable fums in his hands; and although the present officer gives security, and his character and responsibility preclude any apprehension of loss from his default, yet, as it appears that a loss has been sustained by the default of his predecessor, we are of opinion, that no money should be allowed to remain in the hands of the receiver, but that it should be lodged in the Bank when received, and an account there raised in the name of the receiver of the rights and perquifites of the admiralty, inferting the name of the receiver for the time being, who should iffue his drafts for the same to the amount of such warrants as are granted upon him, specifying in such drafts the person's name to whom the fum is fo granted, the fervice for which it was granted, and the date of the warrant: and that the accounts of the receiver ought to be examined every fix months by the comptroller, and certified to the lords commissioners of the admiralty, who thereupon should obtain a warrant for discharging the receiver of so much as he has duly accounted for. The present receiver is very anxious to pass his accounts, but knows not how to accomplish it. We are also of opinion, that his falary should not depend upon his receipt, but should be paid to him quarterly; and in lieu of any benefit from a balance remaining in his hands, an increase of 100l. a year to his falary, together with 50l. a year allowed as usual, for a clerk and contingencies of office, may be

Part of the comptroller's duty is to peruse, examine, and controll the accounts of the receiver; which however, he informs us, he has not hitherto performed. But this we are of opinion ought not to be omitted, nor any other part of the duty required of him, for the performance of which we think his present salary fully adequate; which, salary, however, ought to be paid to him quarterly, independent of the produce of the rights and perquisites.

A commission constituted by the legislature for purposes like these, operates by the principles it inculcates, as well as by the regulations it actually carries into effect; and we have been happy to observe, that the interval between the passing of this act, and the commencement of our inquiries into the naval departments has not been lost, but has produced useful and essential regulations, instanced in the reduction of the contingencies of this office, the stricter examination of accounts, the diminution of the balances of public money in the hands of individuals, and in the entire new regulation of an office which will be the subject of our next Report—the office of the treasurer of your Majesty's navy.

Office of Inquiry, Dec. 27th, 1787. JOHN DICK, (L. S.)
WM. MOLLESON, (L. S.)
F. BARING, (L. S.)
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FOURTH REPORT.

TREASURER OF THE NAVY.

THE office of the Treasurer of your Majesty's Navy follows next in the order of our inquiry; an office respecting which much information has already been laid before the public, but the material alterations it has recently undergone, render it a fresh object for attention and consideration.

In this office we have examined Alexander Trotter, Esquire, Messes. Adam Jellicoe, John Swassield, Junior, John Slade, Junior, John Creswell, William Taylor, Junior, George Forster, John Hepburn, Kemys Radclisse, John Inglish Lawson, Thomas Cheape, Alexander Gordon, John Slade, James Slade, William Hulme, Coutts Trotter, William Barclay, William Cresswell, Thomas Swassield, Edward Clarke, Robert Walker, Christopher Cooke, Alexander Histop, Francis Cooke, Andrew Gray, George Fennel, Henry Slade, Stanley Aledrsey, John Wright Gellibrand, Adam Thompson, Richard Draper, Nathaniel Pierce, William Cullen, John Bedingseld, William Ward, and Charles Tweedie; from whom, and the returns made to our requisitions, we have collected the following information:

The establishment of the treasurer of the navy's office consists at present of a treasurer, a paymaster, sive chief officers at the head of as many different branches, an assistant in the inspector's branch, thirty-six clerks, and other inserior officers.

The treasurer does not appear to execute the duties of his office in person, but delegates powers for that purpose to the paymaster, who accordingly conducts the business thereof: the treasurer, however, being responsible for his conduct, and for all the money issued from the exchequer, or that shall come to his hands by any other means.

The chief officers and clerks appear to be efficient, and to perform

their duty in person, as do also the several inferior officers.

The paymaster to the treasurer of the navy, in consequence of powers delegated to him by the treasurer, transacts and executes, in his name and in his behalf, all matters and things relative to the office of treasurer

to the navy, the appointment of officers and clerks excepted; he prefents memorials for money when wanted, receives and issues the same, certifies the receipt thereof to the respective boards, and at stated periods signs and transmits to the navy board an account current of all the receipts and payments during such period, that the board may have knowledge of the balances; he regulates and controuls all the accounts in this office, particularly the making up of the treasurer's annual account; takes care that the clerks in their several stations perform the business allotted to them; resolves all difficulties that arise; determines in cases which admit of a doubt; and generally has the direction of, and superintends the whole business of this office, and is responsible for the same.

The treasurer has at present a salary of four thousand pounds a year net, in lieu of all other emoluments whatever, stationary for his own use, and a house, excepted. Former treasurers had unlimited allowances of coals and candles, which the present treasurer has declined re-

ceiving.

The paymaster has a salary of five hundred pounds a year, reduced by the one shilling and sixpenny deductions to four hundred and sixty-two pounds ten shillings; and he is allowed the expences of coach hire on official business, together with coals, candles, and stationary for his ewn use; is entitled to a house in the office, and at present derives some advantage from the balance of money remaining in his hands for the purpose of paying exchequer sees, and some other contingencies, but has no see, gratuity, or other emolument whatever.

The five branches into which the office is at present arranged are, the pay branch, navy branch, victualling branch, accountant's branch, and inspector's branch: the three first of these have long existed; but the accountant's and inspector's branches have been established under the present treasurer, who having submitted to your Majesty in council a plan for the regulation of this office, your Majesty was pleased to approve the same, and order it to be carried into execution on the 9th of August 1786.

Previous to that time the official income of the officers and clerks arose from certain salaries, and allowances for specific services, or extra attendance; from gratuities and perquisites, and from the use of the

public money remaining in their hands.

By the new regulation, they are paid certain fixed falaries, in lieu of the various heads of receipt above mentioned: and all fees, gratuities, and perquifites are abolished, excepting only the odd pence under fix

pence, on payments made by the clerks.

The whole expence of these salaries, as well as of the stationary and contingencies for this office, is paid out of the money voted for the ordinary of the navy; nor do the allowances and perquisities formerly received therein appear to have been of a nature capable of being converted into a fund for defraying part of such expence.

The business of the pay branch is, as its name imports, the payment of seamen's wages, and of the yards, making up the pay books, and accounts relative thereto.

It consists of a deputy paymaster, as chief thereof; fix clerks for paying wages at the out ports of Portsmouth, Plymouth, and Chatham; two clerks for paying wages in town; two for making up ships books; and seven affistant clerks for paying wages, entering lists, and the like services, and for affisting in such other branches as the paymaster shall think fit.

Their falaries are as follows:

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Deputy paymaster	400	0	o per	Annum
The three chiefs at the out ports, each	230.	0	0	
The three fecond ditto - each	200	0	0	2.10
1 Clerk for paying in town	200	0	0	S. Shi
2 Ditto ditto	180	0	0	30,00
1 Ditto for making up ships books	180	0	•	911133
2 Ditto.	162	3	0	of The
3 First assistant clerks, each	90	0	0	by the
2 Second ditto	80	0	0 1	मा लगाउँ
2 Third on after ditto	70	0	0	

The first eleven subject to the payment of the one shilling and sixpenny duties on their salaries, the other seven to the sixpenny duty only: the deputy paymaster, the six pay clerks at the out ports, and the two in town, receive also the benefit of the odd pence; and the first assistant clerks have likewise an allowance of twenty shillings a week for every week they actually attend; the two next have an allowance of sifteen shillings, and the two last of ten shillings for every week they actually attend; some of the clerks are agents to sea officers and seamen, and sub-agents to principals.

The business of the navy branch is the payment of all bills for naval services, assigned by the commissioners of the navy, and of the sick and hurt; for which purpose money is issued by the paymaster to the cashier; likewise, to keep the books and accounts of the same. It consists of a cashier, as chief thereof (who is also a commissioner for the victualling) a chief clerk, a ledger writer, a ledger copiers, an affistant to the cashier, and an assistant to the chief clerk.

Their falaries are as follows:

	f. s. d.
The cashier	- 400 . 0 o per Annum.
Chief clerk	- 250 0 0
Ledger writer	- 200 0 0
I Ledger Copier	- 162 3 0
2 Ditto	- 90 0 0
Affiftant to the cashier	- 80 0 a
Ditto to the chief clerk	- 80 0 0
I	The

The first four are subject to the one shilling and sixpenny duties on their salaries, the other three to the sixpenny duty only; the cashier, by custom of office, makes all the deductions for parliamentary taxes from the salaries and pensions payable at this office, and the deduction of three pence in the pound from the seamen's wages for the widows fund, keeps an account of the same, and pays the amount thereof to the several receivers; from which sums, remaining in his hands until ealled for by the said receivers, he derives an advantage, which, in time of war, has amounted to one thousand two hundred pounds a year, and at present to about one hundred and fifty pounds; the second ledger copier has likewise an allowance of twenty shillings a week; and the two assistants of fifteen shillings a week, for every week they actually attend. Some of the clerks in this branch are agents to naval officers and seamen.

The business of the victualling branch is the payment of all bills assigned by the victualling board, for victualling services, to make such other payments as appertain to the said services, and to keep the books and accounts of the same; it consists of a cashier, as chief thereof, a chief clerk, a ledger writer, two ledger copiers, and an assistant to the cashier.

Their falaries are as follows:

La dans			£.			
Cashier -		•	400	0	0	per Annum.
Chief clerk -						
Ledger writer -		· 🚣 🛴	200	0	0	
Ist Ledger copier	•	•	162	3	0	/ (E
2d ditto -	•		.90	0	0	
Assistant to the cashier			80	0	0	

The first four subject to the one shilling and sixpenny duties on their salaries, the other two to the sixpenny duty only. The chief clerk, having the payment of the victualling yard in London, of petty warrants due to pursers of ships in ordinary, and of short allowance money, has the benefit of the odd pence on such payments; the second ledger copier has an allowance of twenty shillings; and the assistant of sisteen shillings a week, for every week they actually attend. Some of the clerks in this branch are likewise agents to naval officers and seamen.

The business of the accountant's branch is to bring up the accounts of the ex-treasurers, and to carry on and make up the account of the treasurer in office; it consists of an accountant as chief thereof, a chief clerk, and seven others.

Their falaries are as follows:

0	6						s. d	
The account	tant				•	400	0 0	per Annum.
Chief clerk		•	•			250		
ad Clerk	-		4.	-	•	162	3 6)
	-							2d Clerk

				100	£. s	. d.	
3d Clerk .	3	-		-	162 3	0	per Annum.
4th Clerk	. 8	•		-	90 0	0	
5th Clerk		•	÷.	- 10	90 0	Q	
6th Clerk	•	•		•	80 0	0	
7th Clerk	•	•	•	÷	80 0	9	
8th Clerk	hij e i n	•	1 1		70 0	0	na with

The first four subject to the one shilling and sixpenny duties on their salaries, the other five to the sixpenny duty only; the sourth and fifth clerks have an allowance of twenty shillings a week, the sixth and seventh of sisteen shillings, and the eighth of ten shillings for every week they actually attend. The accountant and some of the clerks in this branch are also agents to naval officers and seamen.

The business of the inspector's branch is to inspect and examine all wills and powers of attorney made by seamen in your Majesty's service, and to see that they are executed according the act of 26th of your Majesty, ch. 63, and to grant certificates accordingly; which being produced to the pay clerks, are their authority for paying the wages due to the parties: this branch consists of an inspector and his assistant; but it has been found necessary, on account of the many applications, and consequent increase of business, to afford it the assistance of two clerks occasionally from other branches,

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				L. s.	. d.
The inspector			•	300 0	o per Annum.
His affiftant		•		150 0	0

fubject to the one shilling and sixpenny deductions; neither the inspector or his assistant are agents to any naval officers or seamen whatever.

Besides the officers and clerks in the foregoing branches, there are certain persons called conductors, one of whom is called chief conductor, or money sorter, who resides in London; there are three more, viz. one at each of the ports of Chatham, Portsmouth, and Plymouth,

The business of the chief conductor is to receive, tell, and properly pack the money, which it is necessary to send to the out ports, and to see it put into the conveyance appointed to carry it there; he is accountable for light money or short tale; he also pays the petty contingencies of the office.

The duty of the conductors at the out ports is, to attend the pay clerks at each port; to count out the money, and place it in parcels on the pay table, and to replace in bags and into chefts what remains; and when payments are made on board of ships, to attend the conveyance of the money on board, and the remainder on shore to the pay office. But they are not accountable for any desiciency either in weight or tale.

Their falaries are as follows:

o o per Annum. Chief conductor 200 Three others, each Subject to the one shilling and sixpenny duties.

There is likewise an officer at the pay office in London, called keeper of the ships books, money carrier, and door-keeper to the pay room, whole duty it is, on pay days (four times a week) to produce the books belonging to fuch ships as are to be paid on each day, to attend the pay room, and let up the money as it is wanted for payment, and return the residue to the room in the pay office set apart for that purpose,

He has a falary of one hundred and forty pounds a year, subject to the one shilling and sixpenny deductions, and occasionally receives gratuities at Christmas from the navy agents. The remaining persons employed in this office are fix messengers, at seventy-five pounds a year each, subject to the sixpenny duty on their salary; a house-keeper at forty pounds; a porter at forty pounds; two watchmen at thirty pounds each; and a barge-master at eight pounds.

The expence of stationary for this office, which is supplied by patent, in the year 1784 amounted to the fum of five hundred and four pounds fifteen shillings, but has of late been considerably increased,

exclusive of the expenditure for the impector's branch.

The contingent expences of this office amounted in the year 1784 to the fum of five thousand one hundred and eighteen pounds four shillings and tenpence; of which the sum of two thousand four hundrrd and seventy-seven pounds three shillings and sixpence was disbursed by the paymaster for exchequer and treasury sees, new year's gifts, expence of privy feals, and coach hire; the remainder was difbursements by the chief conductor for carriage of money to the out ports, postage, messengers expences, coals and candles, parish taxes, and sundry incidental expences, the particulars of which are contained in the Appendix to this Report. The manner of accounting for these expences appears to have been altered by the order in council of the 9th of August 1786, by which the navy board, to whose examination and controul they were formerly subject, are now directed to allow them, on the certificate of the paymafter.

By the foregoing account it appears, that the present expence of the fixed salaries in this office is 13,1281. 15s.; and of the allowance for attendance, when the whole is earned, 715l.; which, added to the amount of stationary and contingencies in the year 1784, makes the fum payable by the public on account of this office for one year; 19,466l: 14s. 10d. which comprises the whole expence of the office; excepting the fum arising from the odd pence, not paid by the public, but accruing out of fums due to individuals;

The act by which we are constituted directs us to add to such observations, and such plans for improvement, as shall occur to us from the investigation of the offices under our examination. In obedience thereto, and not without the most serious attention and consideration, do we, with great deserence, presume to propose any alteration in a department, which has been so recently arranged in consequence of your Majesty's direction for that purpose:

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The principal feature in the new arrangement, that of the establishment of the two additional branches, was in our opinion necessary and proper; the one being for bringing up the ex-treasurers accounts in arrear, of which there are still no less than eight, and so far back as the year 1762, to the great prejudice of the public, and inconvenience of individuals; the other for preventing frauds in the payment of seamen's wages, the frequency of which had long called for the application of some remedy.

The regulations established for the attendance, conduct, and succession of the officers therein, are likewise proper, fit to be continued, and, if duly enforced, will greatly contribute to the dispatch of public business.

We consider the former mode of paying the clerks in this office to have been complicated, prejudicial to the public service, liable to abuse, and therefore very properly abolished; and the mode of compensation adopted in lieu thereof to be perfectly proper, and consistent with the principles which we have laid down in our former Reports; and the whole regulation, with some exceptions, fit to be continued.

The allowance of odd pence under fixpence to the pay clerks may, in our opinion, remain, without prejudice to the fervice; fuch clerks being accountable for any errors in the money received and paid by them.

The principle which holds out encouragement to the inferior officers for a strict attendance upon their duty, by an extra payment, is undoubtedly good; but when we reflect, that the expence which must attend its execution will be very confiderable (as it ought not to be adopted for this department, without pervading every other branch of your Majesty's service) we think it incumbent upon us to propose, that the extra allowances of 20s. 15s. and 10s. per week to the affiltant clerks, for performing that duty for which they are otherwise reasonably paid, ought to be discontinued; and we are induced to think that the falaries we shall propose are fully adequate to the respective situation of the parties, the rather, as we find in other offices in the naval department that premiums of two hundred and even three hundred guiheas have been paid for places not exceeding 50l. per annum, and which in numerous instances have not increased for many years after their appointment. We are also justified from our personal experience in afferting that the falary which we propose to allow to clerks on their first admission, added to their future prospects from seniority and merit, is fully fufficient to induce able and efficient young men to undertake the fervice; and we are fatisfied that fuch fituations will be eagerly

fought after. If it is necessary to enforce attendance (which the principal clerks in the respective departments ought to have a power of compelling) we conceive that it may be as effectually secured by a mulch, at the rate of 5s. per day for every person receiving a salary of 100l. per annum, and so in proportion to the salary which every officer, under the chief clerks, in every department, receives from the public.

The attendance of the clerks was fixed by a late regulation at fix hours in the day, four hours of which were to be from ten o'clock till two, but as to the remaining two hours, they had their choice, whether they should be from two to four, or from four to fix; upon which they almost universally chose a continuance of their attendance from ten to four. Indeed these fix hours in the day, from ten to four, appear to be altogether the most convenient for public business; and as there should be an uniformity in the hours of attendance at public offices, we think that these hours may with propriety be generally adopted, and the attendance of the clerks during the same strictly enforced.

Having premised this, we proceed to state in detail the proposed establishment for this office.

The treasurer of the navy, being always a privy councillor, may probably be otherwise usefully employed in the service of the state; it is however our duty to represent, that he has a net salary of 4000l. a year, and a house for his residence, without performing the duties of his office, farther than occasionally directing the paymaster, appointing proper officers and clerks for the execution of the business, and being responsible for the trust of the public money: his attendance at the navy board is altogether dispensed with, and appears now to be unnescessary.

Previous to the year 1783, this officer had a falary of less than 2000l, a year; since which it has been increased to the present income, on account of his being deprived of the use of the public money for his own

emolument; a regulation we very much approve.

Considering the trust reposed in the paymaster, the ability and conflant attendance required in the execution of his duty, we are of opinion that his salary ought to be 8001. a year, clear of all deductions; and that such salary should be in lieu of all expences of coach hire, and other contingencies or allowances whatsoever, a house excepted; and that he ought not to be permitted to derive any advantage whatever from public money remaining in his hands; but that the money issued to pay exchequer sees, &c. should be paid into the Bank, and drawn from thence as wanted for the public service, in like manner as all other money for naval services now is.

The officers and clerks employed in the pay branch, appear to be fully sufficient for executing the duties thereof; and when the present arrear of business is brought up, the number of the assistant clerks may be diminished.

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7.4.51	130	0	0		10.00	
each					A Comment	
each	80	0	0			
each	70	0	0		- 13	
	each	- 400 each 210 each 180 - 200 - 180 - 150 - 130 each 100 each 80	- 400 0 each 210 0 each 180 0 - 200 0 - 180 0 - 150 0 - 130 0 each 100 0 each 80 0	each 210 0 0 each 180 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	- 400 0 0 per each 210 0 0 each 180 0 0 - 200 0 0 - 180 0 0 - 150 0 0 - 130 0 0 each 100 0 0 each 80 0 0	- 400 0 0 per Annum. each 210 0 0 each 180 0 0 - 200 0 0 - 180 0 0 - 150 0 0 - 130 0 0 each 100 0 0 each 80 0 0

The officers and clerks in the navy branch appear likewise to be sully sufficient for the execution of the duties thereof; and in one instance we think more than is necessary, for there does not appear to be any real occasion for an affistant to the chief clerk for attending the exchaquer, more especially as no chief clerk in any other branch is indulged with an affistant. We therefore are of opinion, that this appointment ought to be discontinued, and the duty annexed to that of the affistant to the cashier.

The falaries in this branch ought to be as follows:

	and the second of the second second				ſ.	3.	4.	
	Cashier	11.14	128		400			Annum.
	Chief clerk		De Arti	w. :	230	0	0	
,	Ledger writer	2.		124	180	S. Track	0	
	Ift Ledger copier		-		130	0	.0	,
	2d Ditto	-			100	0	0	Prince.
	Affiftant to the cashier	•	•	44	80	0	0	

In this place we think it necessary to remark, that the cashier to the navy branch in this office, being at the same time a commissioner of the victualling, is improper; the execution of any other office being incompatible with the daily attendance which he ought to give to this. He is besides a subordinate in one office, and a check upon the accounts of his principal in the other.

We likewife think it necessary to recommend, that the cashier for this branch should pay over quarterly to the respective receivers the money stopped by him for parliamentary taxes, that it may be the more speedily lodged in the exchequer, it being our uniform opinion, that no officer ought to derive any benefit from the use of the public money.

The officers and clerks in the victualling branch appear to be fufficient for executing the duties thereof; and their falaries ought to be as follow:

	The state of the s		,	**	.3.	u.	
Cashier		• "		400	0	o per Annum	
Chief clerk			• •				

	,		(5: 30	
Ledger writer	4	4	180 0	o per annum.
ift Ledger copier -	-	1	130 0	
2d Ledger copier -	4		100 0	
Affistant to the cashier	2	4 - V 1	80 o	120

The officers and clerks in the accountant's branch appear to be neceffary towards bringing up the great present arrear of the treasurer's accounts; when that is effected, their number may be considerably reduced.

The falaries of those now employed ought to be as follows:

					s.	s.	d.
Accountant -		٠ 🍱	•		400	d	o per annum.
Chief clerk -	•	-	•		230	0	0
2d Ditto -		12 7.89	-	ria College	150	0	0
3d Ditto	•		•	•	130		
4th and 5th Ditt					100	0	0
6th and 7th, eac	h -		• •	•	80	0	0,
8th		•	. /4.	•	70	0	0. V. J.

The officers at present employed in the inspector's branch do not appear to be sufficient for executing the duties thereof; but the affistance of a clerk, or sometimes two, may be necessary in this branch; which ought to be supplied from other branches of the office, at the discretion of the paymaster, so as to prevent the necessity of any increase of the establishment.

The falaries of the present officers ought to be,

7.0				7.	
Inspector -	•	• , •	•	 350 per	annum.
His affiftant	4-1-1		•	 200	1.125
deadle or hed	Office 8	all is but	22.77	1000	F. 4

When the present arrear of business is nearly brought up, the establishment of this office may without difficulty spare the three assistant clerks in the pay branch, the second ledger copier in the navy and victualling branches, and three clerks in the accountant's branch. As soon, therefore, as the business becomes in any state of forwardness, it will be adviseable to take advantage of such vacancies as may happen to suppress the clerkships, so as gradually to relieve the establishment of the above number.

The officer called the chief conductor, money forter, and paymaster of contingencies, on account of the responsibility of his situation, ought to have a salary of 1801. a year; but the salaries of the other conductors at the out ports ought to be reduced to 801. each per annum, as they appear to be chiefly messengers to the pay clerks at such ports.

The falary of keeper of ships books, and door-keeper of the pay room, ought to be 1201. per annum, and he ought not to be allowed to receive

receive any Christmas gifts from navy agents; he should reside in the office, and have the care and charge thereof.

The office of house-keeper ought to be abolished; but it may be proper to give an annuity of 40l. per annum, as a provision to the present

house-keeper during her life.

The number of messengers may, without inconvenience, be reduced to four. The salaries of two of them, on account of their attending the money to the out ports, ought to be seventy pounds a year, and of the other two, fifty guineas a year each.

The falary of the porter ought to be 40l, a year, and he ought to refide in the office; the falary of the two watchmen ought to be 25l, a year each; and the office of bargemafter appearing to be of no use, ought to

be discontinued.

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With regard to the expence of stationary, though we hoped to have found that this had rather been diminished of late years than increased, yet for the present some allowance must be made for the consumption, occasioned by the arrear of business remaining in hand. When those are brought up, we trust it will be considerably reduced, and still surther upon the completion of the plans in agitation for the better supply of this article to the several public offices.

In the contingent expences, many articles feem to be of a nature very capable of retrenchment, so that their amount in future may probably be reduced to less than half the present sum. But the alteration which has been made in the mode of accounting for those expences, by directing the navy board to allow them, on the certificate of the paymaster, appears to us by no means proper; not only because it destroys that part of the constitution of the navy board which makes the commissioners the comptrollers of the treasurer's accounts (consistently with which, no part whatever thereof should be exempted from their examination and controul) but because it makes the paymaster, in fact, the auditor for part of the money imprested to his principal, in the expenditure of which he also may be interested, a circumstance certainly liable to abuse. We are therefore of opinion, that it may be expedient to restore the regular mode of accounting for these expences before the navy board, as heretofore practised.

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The following is a comparative state of the present and proposed establishment of this office:

Present establishment.			Proposed establishment.						
£.	5.	d.	£.	5.	d.				
Treasurer - 4,000	0	0	Treasurer 4,000	0	0				
Paymaster - 500		0	Paymaster 800	. 0	. 0				
Pay branch 2,982	3/			0	0				
Navy branch - 1,262		0	Navy branch 1,120	0	0				
Victualling branch - 1,162	3	0	Victualling branch - 1,100	0	0				
Accountant's branch - 1,384	. 6		Accountant's branch - 1,340	0	0				
Inspector's branch 4 - 450		0	Inspector's branch - 550	0.	0				
Weeklyallowance for 315			Abolished o	•	0				
Conductors 650	0	0	Conductors - 420	0	0				
Keeper of thips books - 140	0	0	Keeper of ships books 120	0	0				
Six meffengers 450	0	0	Four messengers - 245	0	0				
House-Reeper - 40	0	0	Abolished 6	0	0				
Porter! shed one to year 40.	0	0	Porter 40	0	0				
Two watchmen - 111 - 1160			Two watchmen 50	. 0	0				
Bargemalter	. 0	b	Abolished o	0	0				
Bargemafter 8 Stationary, as in 1784 - 504	15	0	Stationary 500	0	0				
845,416 chabushed falarys	19/1	100	13,115	8	0				
Amount of contin- pencies, as in 1784 pb 5248	34	10	Amount of contingencies in future	0	-0				
664, only the general healury	14	10	oddar eine ften i har mer	OUE	0				
ndeed it appears ong nally 10	11 :	1110	la Difference faved 3.851	14	10				
t the treasurer to have been he nature of his original and	and	, 9: 01	ocn a blanch or the navy office 644.91 office as the pary boa	14	10				
ther with the circumstances	roge	t ,£	connection with that boar	den	17.				

Thus it appears, that an annual faving of 3,8511. 14s. 1od. may be effected by the regulations proposed in this office, after every proper allowance to the officers employed therein.

It remains for us to support other general measures for the regulation of this office, similar to those which we have proposed in our Reports on the offices which have hitherto come under our consideration.

In those Reports we have uniformly recommended that there should be some provision for officers, when obliged by age or infirmities to retire from their situations, and that such provision should consist of an annuity, not exceeding half the amount of their salaries. The measure we find already in use in this office, three clerks having been superannuated in August 1786, on half the amount of their salaries under the new establishment; and while care continues to be taken that the pleas for such superannuation are well grounded, and not inconsiderately admitted, on account of the vacancies they occasion, a provision of this kind is, in our opinion, proper and necessary; and the amount thereof,

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ia th as well as the falaries to the officers and clerks in this office, should be paid net, and clear of all deductions what foever.

As we find that feveral of the officers and clerks in this office are agents for naval officers and feamen, we must repeat our opinion, that agencies of this kind are highly improper, liable to abuse, and there-

fore ought not to be allowed.

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The trust reposed in the officers and clerks in this office, particularly in the pay branch, requires some precaution on the part of the public; but as this trust is chiefly of a pecuniary nature, we do not think it necesfary to recommend any oath of office; but think it sufficient to propose their giving a bond for the true and faithful performance of their duty. which we are of opinion should be to the amount of thrice their annual falary; and that an engagement should be inserted in such bond, that they shall not act as agent or sub-agent, directly or indirectly, for any person whatever employed in your Majesty's service, or be interested in any stores, wares, merchandize, or provisions purchased or supplies for the use of the navy, or in any vessel employed in the fervice; and upon proof of default, besides incurring the penalty of the bond, the of fender ought to be dismissed from his office, and rendered incapable of ferving your Majesty in any civil employment whatever; and the like penalties ought to be inflicted on proof of their receiving any fee, gratuity, perquifite, or emolument, other than their established falary, and the odd pence as above permitted.

In our future Reports on the remaining naval departments, we shall have frequent occasion to mention the treasurer of the navy's office, from the necessary connection it has therewith, as being the general treasury and pay office to the whole naval system: indeed it appears originally to have been a branch of the navy office; and the treasurer to have been the presiding officer at the navy board. The nature of his original and present connection with that board, together with the circumstances which have given rise to the variation, will be more fully set forth

when we come to treat of the constitution of the navy office.

JOHN DICK, (L. S.) WM. MOLLESON, (L. S.) F. BARING, (L. S.)

Office of Inquiry, 10th Jan. 1786.

FIFTH REPORT.

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COMMISSIONERS OF THE NAVY.

Taving finished our inquiry into the offices of the Admiralty and Treasurer of your Majesty's Navy, we proceed to the office next in order in the naval department, namely, that of the Commissioners of your Majesty's Navy.

In this office we have examined Sir Charles Middleton, Baronet, John Henflow, Esquire, George Marsh, Esquire, George Rogers, Esquire, William Palmer, Efquire, William Campbell, Efquire, Edward Le Cras, Esquire, Samuel Wallis, Esquire, Messrs. John Thomas, Thomas Mitchell, John Binmer, Francis Stephens, Thomas Davies, Richard Prestwood, George Hartwell, William Peyton, Maurice Nel-fon, Iner Mohringk, Thomas Soame, William Foster, George Rai-nier, Thomas Evans, Charles Wright, John William Nelson, John Hebden, William Hunter, Charles Donald, Hewling Luson, Jacob Hughes, William Nash, Benjamin Holl, Edward Talkingham, Benjamin Robertson, Francis Wilson, John Dicken, George Hicks, Philip Egerton Ottey, William Capell, John Smith Braine, George White, James Stow, Francis Talbot, Charles Derrick, Henry Terrey, Thomas Flint, John Cook, Charles Nye, Robert James Clayton, John David Rolt, Robert Gregfon, John Margetfon, John Andrews, Charles Foster, Major Wolhead, Thomas Berkenhead, Richard Alexander Nelson, William Walker, George Balston, John Bates, William Carter, William Baldwin, John Anderson, Richard Peters, John Kingdom, John Harris, Osborne Standert, Jonathan Dodd, Benjamin Stow, William Tweedy, John Morris, William Paynter, John Hunter, Philip Hyatt, Lawrence Bond, Walter Stirling, George Player, George Daysh, William Hodgson, James Masterton, Henry Hunter Williams, Samuel Inman, Robert Horn, John Druce, John Collins, Thomas Steppens, Francis Festing, Charles Wade, Thomas Herne, Henry Bennett, George Bowyer, John Piggott, Thomas Bowden, William Coleman, James Bayley, George Jackson, Rice Lloyd Davies, John Shayler, Edward Kemm, Richard Hall, George Brown, Tohn

John Jackson, Samuel Furser, Samuel Nicholson, James Haysom, William Benge, William Phillips, Thomas King, William Pettit, Thomas Errington, Richard Rogers, and Ifabella Barkley, from whom, and the returns, papers, and accounts, transmitted to us, we obtained the following information.

The establishment of the navy office consisted, at the time of our inquiry, of eleven commissioners (exclusive of the treasurer) an affistant to the clerk of the acts, two affiltants to the surveyor, a storekeeper of

flops, one hundred clerks, and other inferior officers.

The treasurer is not included in the last patent granted to the navy board, but provision is made therein for his acting as a member of the board, when he thinks fit to attend; of the eleven commissioners seven are refident in London; the other four are specially appointed to refide individually at the dock yards of Chatham, Portsmouth, Plymouth, and Halifax in North America.

The duty of the navy board is under the direction of the lords commissioners of the admiralty, to consult and advise together how to transact to the best advantage all affairs tending to the well-being and regulation of the civil establishment of your Majesty's navy, and all the subordinate instruments thereof, wherein they are to proceed by common council, and agreement of most voices; to make contracts for naval flores of levery kind, and attend to the proper distribution thereof; to prepare all estimates for the expence of the navy; to direct all monice for naval fervices into the treasurer's hands, and to examine and certify his accounts for the expenditure thereof.

The feven commissioners resident in London, who properly compose the navy board, are the comptroller, the furveyor, the clerk of the acts, the comptroller of the treasurer's accounts, the comptroller of the victualling accounts, the comptroller of the florekeeper's accounts, and

one extra commissioner.

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Benjamin Hall Six of the faid commissioners have, as appears by their titles, particular and special duties allotted to them, besides the general duty of superintendance and regulation.

The special duty of the comptroller is to preside at and prepare matter for the discussion of the navy board; to conduct the general business that comes before it; to superintend the offices particularly committed to his charge, namely the office for bills and accounts, for foreign accounts, and for payment of feamen's wages; to controul the payment of half pay at the pay-office, the payment of artificers and labourers at Deptford and Woolwich Yards, and of the thips paid off at thefe ports; to visit the faid yards weekly, and the more distant yards when occasion requires; to attend the admiralty, treasury, and the great officers of state when required; and generally to superintend the business of the navy office in all its branches.

The comptroller's duty originally extended to the examination and controll of the treasurer's accounts, both naval and victualling, the

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florekeeper's accounts, the ticket office, and the payment of all wages; but the business having accumulated to a great degree by the increase of the navy, several commissioners have from time to time been added, to whom and others the particular care of the said branches has been committed.

The attendance of the comptroller is constant and unremitting: he has a salary of 500l. a year, reduced by the shilling and civil list duties to 462l. 10s.; he has an allowance of 300l. a year for what is called the army victualling business; and also an allowance of 114l. a year for travelling charges, &c. on visiting the dock yards at Deptsord and Woolwich; likewise an allowance at present of 80l. a year for house rent; reduced by deductions to 74l.; he has coals and candles for his own use, not to exceed in amount 90l. a year; besides which, he has been permitted to retain his half pay as a captain in the navy, amounting annually to 180l. and he receives certain gratuities on the appointment of clerks in his department, which he estimates to amount on an average to about three hundred guineas annually.

The total amount of his certain annual income, including the allowance for visiting the yards, is 950l. 10s. exclusive of the benefit of coals and candles, his half-pay, and the gratuities on the appointment of

clerks.

The special duty of the surveyor is to survey, or examine the reports of all furveys taken of the hulls, masts, and yards of your Majesty's ships at the several ports; to consider of the propriety of repairing, selling, or breaking up the fame; to examine and confider of the annual estimates for the repairs thereof; to consider of the proper ships and works of the yards, which it may be for the good of the fervice to give the preference to; to direct the preparation of drawings for all the thips and veffels ordered to be built for your Majesty's service; to determine their dimensions, scantlings of the frames, timbers, beams, &c. also of the masts and yards; to call for and examine the returns of the state of timber, hemp, canvas, iron, and all other naval stores, and to consider of the quantities necessary to contract for in order to carry on the current fervices, and to keep up a necessary stock; to attend that the masts, wards, boats, fails, anchors, cables, and other furniture and stores, are provided and in readiness at the several yards for the ships, in good condition, and that the proper officers keep pace in providing the faid articles for fuch thips as are building or repairing, that they may be in readiness whenever the respective ships shall be ordered to be fitted for sea; to visit the feveral yards as occasion may require, and those of Deptford and Woolwich weekly; to inspect the building of your Majesty's ships in merchants yards as often as he thinks fit; to examine all demands for flores from the several yards, and the propriety of all disbursements by the commanders of your Majefly's ships and vessels, for boatswains and carpenters stores purchased at any foreign out port, and for workmanship done to the ship or wessel; to attend the sale of old ships and stores, that the same may be made to the most advantage; to examine the plans of

of all buildings proposed to be erected in any of the dock yards; to settle the manner in which the works of all new docks, wharfs, building slips, and other buildings, are to be carried on, as well as the rate and mode of payment of such works when done by contract, and to cheque the prices of work done by estimate; to consider of all propositions made to the board by the officers of the yards for such things as are in his line of duty; to make minutes for grounding answers thereto; and generally to consider, in common with the other members of the board, of all things necessary for conducting the business of the navy within their cognizance.

In the execution of his professional duty he has the aid of two assis-

tants, specially appointed for that purpose.

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His attendance is daily: he has a falary of 500l. a year, reduced by the shilling and civil list duties to 462l. 10s.; an allowance of 300l. a year for what is called the army victualling business; also an allowance of 35s. each day he visits the yards on the river, amounting to about 90l. a year, as travelling charges, &c.; likewise 80l. a year for house rent, reduced by deductions to 74l.; and coals and candles for his use, not to exceed in the amount 90l. a year; and he receives gratuities on the appointment of clerks in his department.

The total amount of his certain annual income, including the allowance for visiting the yards, is 926l. 10s. exclusive of the benefit of coals

and candles, and the gratuities on the appointment of clerks.

chairs, and varies of your Majort The special duty of the clerk of the acts is to receive, arrange, regifter, and keep fafe all orders and letters from the admiralty, treafury, and from the various correspondents of the navy board; to prepare anfwers thereto, according to the minutes of the board; to keep a register of all the proceedings of the board, whether by correspondence or conference; to forward directions pursuant to orders from the admiralty or navy board, to the officers of the different dock yards, and other officers, for the equipment, victualling, and storing of the thips and fleets, and for the entry of warrant officers; to frame, from the board's minutes of agreement, all contracts for thips stores, and charter parties; to enter them, and forward copies thereof, figned by him, to the officers of the yards, or fuch other persons as are to see to the execution of the fame, or in any manner concerned therein; to transmit warrants signed by him, and two other members of the board, to the officers of the yards, or others, for carrying them into execution; to keep a register of all bills drawn upon the board, and to accept the same, if within the authority of the board, if mot, to apply to the admiralty for their orders thereon; to make out imprest bills for all payments on account; to examine the wouchers for and make out bounty bills to, widows and orphans of those men flain in fight; no keep, an entry of all bills issued from the comptroller's office, land a register of their final delivery, when alligned on the treasurer for payments to make out warrants for all officers in the appointment of the navy board; to keep an entry of the certilicates of fuch gentlemen as pals for lieutenants of the navy; to grant certificates

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certificates to the captains of thips of war, lieutenants, and maffers, & enable them to receive their wages; to receive, arrange, and depolit the journals and log books delivered in by the feveral officers; to examine and check the accounts of purveyors employed to furvey timber, or purchase small stores not on contract, but under the denomination of pent emptions; to make himself acquainted with the market price of all kinds of goods and stores, previous to their being purchased or contracted for; to keep an account of all monies received by the treasurer, in consequence of the board's directions to him to apply for the same; to make out, and transmit to the proper officer, bills for payment of such sum as are remitted by seamen from abroad, or at the payment of the ships at home, and a duplicate thereof to the party who is to receive the money; and when both are returned to the navy board, to draw an affignment on the treasurer for re-payment, to the officer to whom the original bill was directed for payment; to make out requilitions on contractors for fuch stores as are wanted at the several yards; to take security for the due execution of all places of truft, either of money or stores; and generally to confult with the other members of the board, and attend to the dispatch of all business which comes before it. In every part of this duty, excepting what relates to his general duty as a member of the board, he is affifted by the officer specially appointed as the affiftant to the clerk of the acts.

His attendance is in general daily, always when the board meets; he has a falary of 500l. a year, reduced by the shilling and civil list deductions to 402l. 10s.; an allowance of 300l. a year for what is called the army victualling business; 80l. a year for house rent, reduced by deductions to 74l.; and coals and candles for his use, not to exceed in amount ool. a year; he also receives gratuities on the appointment of clerks in

his department.

The total of his certain annual income is 8361. ros. exclusive of the benefit of coals and candles, and the gratuities on the appointment of clerks.

The special duty of the comptroller of the treasurer's accounts is, to keep a check upon and examine the treasurer's accounts for naval and fick and hurt fervices; to keep an account of all monies received by the treasurer for such services, either from the exchequer, or from individuals, whereby to check the debtor fide of his account; and in like manner to keep an account of all bills affigned upon him for payment, and of all king's warrants, as a check on the credit fide of his account; to examine the accounts fent by the treasurer on the 15th and last days of every month, of his receipts and payments during these periods; and to state monthly an account current between the treasurer and the navy board, shewing the balance remaining in his hands on each head of fervice; to prepare copies of the faid account for the treasury and admiralty; to prepare the annual estimates for parliament for the ordinary of the navy, and an annual account of the debt of the navy; to examine the treasurer's vouchers for all payments made for naval services, and, when

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when found correct, to fign the fections of his navy ledgers in testimony of fuch examination; to keep an account against every sub-accountant who receives money by way of imprest, and upon account for naval. fervices, and, when properly accounted for, to give credit accordingly in whole or in part; to make out and transmit to the treasurer, for his guidance, a daily lift of all bills for naval fervices affigned upon him for payment; to prepare the affignment upon all fuch bills, to register the fame, and deduct the amount thereof from his balance, fo as to be at all times to give the navy board knowledge of the balance in the treat furer's hands, and the probable demands thereon for their government in directing money into his hands: it is also a part of his duty to superintend the ticket office, the bufiness of which office is to cast the wages of officers and ship-keepers borne on board your Majesty's ships in ordi nary, in order to prepare the annual ordinary estimates for parliament: to estimate the amount of the money remaining due on ships books. which makes part of the debt of the navy; to prepare annually an account of the number of seamen and marines borne and mustered in the fervice, upon a medium of each month; to bring to account monthly. in conjunction with the treasurer's and comptroller's offices, the amount of all payments to thips and yards; to affift in making up thips and yard books, and to adjust the various payments made by lift and affigued tickets; to adjust and transcribe the lists transmitted twice a year from the admiralty for paying officers entitled to half pay; to adjust ships books for payment, by examining them with the muster books and slop books; to let off payments made by advance on annual lifts, or lift of officers and affigned tickets; to trace fuch men as appear to come from or go into different ships, in order to prevent double payments; to enter commission and warrant officers on the annual lift, and lift of officers, to enable them to receive their wages before the pay of the flaip; to enter officers and feamen on a lift of arrears when the pay books are made up and closed; to make out bond tickets when the originals are lost; to examine the certificates of pilotage given by the commanders of your Majesty's thips and vessels, and to enter the same; to make out tickets and lifts for unferviceable men, and to affign those and dead men's tickets for payment; to make out certificates of the time of fervice in the navy of officers, feamen, and marines, when necessary; to examine the mustter books and frop books transmitted by the commanders of your Majelty's thips and tellels, and to certify to the navy board how far they have complied with their instructions, in order to the passing of their accounts; to examine and check purfers victualling books by the muster books, towards passing their accounts at the victualling office; to examine and adjust purfers slop, bed, and tobacco lists by the slop books; to examine marine effective and embarkation lifts by the mufter rolls and thips books: and to report to the board on all references respecting It is now likewise a part of his duty, jointly with the comptroller of the florekeeper's accounts, to superintend the slop office, and attend that all contracts for slops be properly complied with, and that all orders given by the navy board be duly executed, and, jointly

with his colleague, to controul and state the accounts of the storekeeper and accountant of the faid office, and to certify the fame previous to their being laid before the board; and generally to confult and advice with the other members of the board how best to transact all matters re-

lative to the navy committed to their care and management.

His attendance is in general daily: he has a falary of 500l. a year, reduced by the thilling and civil lift duties to 4621, 10s.; he has an allowance of 300l, a year for what is called the army victualling bufiness; also an allowance at prefent of 8ol. a year for house rent, reduced by deductions to 741.; and coals and candles for his use, not to exceed in amount gol a year; and confiders himself as entitled to gratuities on the appointment of clerks in his department, and in the ticket office; also a moiety thereof in the flop office.

Tibe total amount of his certain annual income is 8361. 10s. exclusive of the benefit of coals and candles, and the gratuities on the appointment

of clerks.

The pecual duty of the comptroller of the victualling accounts is, to keep a check on the treasurer's victualling accounts; to receive monthly from the commissioners for victualling your Majesty's navy, a list of all bills made out at their office for victualling fervices; to enter the fame, and also to write off such as are assigned for payment within the month. by a lift received monthly from the victualling office; to receive and enter the calhier of the victualling's lift of receipts and payments, which he transmits every fortnight; to receive monthly from the commissioners of the victualling a lift of all money received by, and of bills affigned on the treasurer, and from the treasurer a list of all payments made to him by individuals, and to examine the same by the cashier's lift of receipts and payments; to examine the treasurer's vouchers for all payments on account of the victualling, to compare the same with the lift of hills affigned, and the cashier's lift of payments, and when found correct, to assign the sections of his victualling ledger in testimony of fuch examination; to attend the payment of thips and recalls in his turn at the pay office in London, and the payment of Deptford and Woolwich yards; and generally to confult with the other members of the

board how best to transact the business committed to their charge.

His attendance is in general daily; he has a salary of 500l. a year, reduced by the shilling and civil list duties to 462l. 10s.; an allowance of 300l. a year for what is called the army victualling business; 80l. a wear for house rent, reduced by deductions to 741.; coals and candles for his use, not to exceed in amount gol. a year; an allowance of 13s. 6d per day for each day's attendance on payments at the pay office; and 40s, a day when attending the payment of the yards or ships at Deptford and Woolwich; and gratuities on the appointment of clerks

in his department.

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The total amount of his certain annual income is 8361. 10s. exclusive of the benefit of coals and candles, the occasional allowance for attending payments, and the gratuities on the appointment of clerks. The ceper

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The special duty of the comptroller of the flore keepers accounts is. to attend that the feveral flore keepers, and other officers of voor Mas jeffy's dock yards, keep the accounts of the receipt and iffue of Rotes, according to the order and method directed by their liftuictions, and that they duly transmit the fame, and the abitract thereof, to his books to compare the abitracts of the respective flore keepers with the books figned by the leveral officers of the receipt and fille of hores, and to cause any mittake that that be found therein to be redified ad cause the abitracts of the receipts and iffires to be entered in a ledger, by way of debtor and creditor, under each species of hores, and in each yard distinct, in order at all times to give information how the store houses are furnished with each species; to compare with the books of receipts and iffues the books which are fent from the flore keepers of the flores issued from each ship and service, and cause to be entered if a back for that purpose, under the head of each ship and fervice, the quantity and quality of each fort of materials expended on the fame, and the price, that the charge of materials for each thip or fervice may diffinctly appear; to compare the charge of each work, when finished, with the estimate made for the same; at the time of taking the yearly survey of the stores, to state and pass each store keeper's account for the preceding year, bring the same to a balance to the time of taking fuch a furve and to compare the faid balance with the flores found remaining at the furvey; to prefent to the navy board the state of each store keeper's accounts to balanced, with the difference between the fait balance and the flores found at the hirvey; to controul the accounts of the efert of the theque, of the rope yards, and of all other persons entrolled with hores in any part of your Majerty's dominions, all once a year, for oftener, in cale of the death of removal of the flore keepers, of deterto the navy board; it is now likewife a part of his duty? Jointly with the comprositer of the treaturer's accounts, to superfine a tile top office, and infiped into all matters relative to the providing of hop cloans for the tile of the feather belonging to your Majetty's hips: to lee that all contracts for them be properly complied with, and that all bidders given by the havy board relative to them be duly executed; and to that and control the accounts of the flore keepers and accountant of the fald flops; to attend in his turn the payment of hips and recalls at the pay office in London, and the payment of Deptford and Woolwich yards; and generally to confult and advile with his fellow officers how to manifact all affairs committed to the charge and management of the navy board to the best advancement of your Majesty's service.

His attendance is in general daily: he has a falary of 500l. a year, reduced by failling and civil lift duties to 4621. 10s.; also an allowance of 300l. a year for what is called the army victualling but nels; an allowance of 80l. a year for house rent, reduced by deductions to 74l. and coals and candles for his use, not to exceed in amount 90l. a year; an allowance of 13s. 6d. per day for each day's attendance on payments at the pay office; and 40s. a day when attending the payment of Dept-

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ford and Woolwich yards, or ships there; gratuities on the appoint ment of clerks in his department, and a molety of those in the shop office.

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The total amount of his certain annual income is 8361. ross exclusive of the benefit of coals and candles, the occasional allowance for attending payments, and the gratuities on the appointment of clerks.

wear thips variding, repairing, and hald up an ordinary it the levera The extra commissioner has no particular branch allotted him, but his special duty appears to be to examine the journals of captains and lieutenants, and their general certificates, masters log books and journals, and report to the board any omission or neglect therein; to examine the cases of run men, the clerk of the cheque's weekly musters of the thips and vessels at the different ports, and the returns of masters, furgeons and furgeon's mates, belonging to the faid thips; the monthly returns of officers absent with or without leave, the returns of the superintending mafters of the ships in ordinary, and their reports of the conduct of the warrant officers; to examine the account of cordage received and iffued at the different yards, and to attend that a proper proportion is kept ready for service at the yards; to attend the examination of midshipmen, touching their qualifications to serve as lieutenants, and in his turn the payment of wages at the pay office, London, and of the thips and yards at Deptford and Woolwich; and generally to confole with the other members of the board how best to transact the business committed to their charges a san soon but to sail and to shook

His attendance is daily; he has a falary of 500l. a year, reduced by the shilling and civil list deductions to 462l. 10s. an allowance of 300l, a year for what is called the army victualling business; an allowance of 80l, a year for house rent, reduced by deductions to 141l, and coals and candles for his use, not to exceed in amount 90l. a year; also an allowance of 13s. 6d. a day for each day's attendance on payments at the pay office, and 40st a day when attending the payment of Deptford and Woolwich yards, or ships there; and certain gratuities on the

appointment of clerks in his apartment. In the state of the control and the state of the total amount of his certain annual income is 8361. 10s. exclusive of the benefit of coals and candles, the occasional allowance for at-

tending payments, and the gratuities on the appointment of clerks.

The duty, attendance, falary, and emoluments of the commissioners resident at the dock yards shall be stated; when we report upon the several yards to which they respectively belong.

The duty of the two affiltants to the furveyor of the navy is to examine and correct all contracts for building and repairing thips and velfels in the merchants yards; to superintend the work while the ships
are building, and report occasionally to the surveyor and navy hoard
thereon; to certify when the several payments to the contractors become
due; to superintend the making of masts; yards, and the building of
boats at the said yards, which are divided into two districts; that under
the first affistant comprising part of the river. Thames extending from
Rother-

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Rotherhithe church to Deptford Green, and the feveral varde at Liverpool, Bristol, Northam, Bursledon, Bucklersheard, and East Cowes: that under the second affistant comprising that part of the river Thames from Limehouses to Blackwall, and the several yards at Itchenor, Shoreham, Sandgate, Dover, Sandwich, Frinfbury, Gravefend, Miftley Thorn. and Harwich : they are also to examine the weekly progress of the work upon ships building, repairing, and laid up in ordinary at the several dock yards, and to abitract the whole into a weekly account, which is transmitted from the navy board to the admiralty, and a monthly account of the fame to be laid before your Majesty; they are likewise to examine and report upon the quarterly specifications of stores from all the the dock yards, and on the quarterly returns for all glaziers and painters work; to form estimates, calculations, and comparisons in the ships wright line, from the accounts fent from the feveral yards for the guin dance of the board relative to the state of stores at each yard; to examine and report to the furveyor how far the prices demanded on all extra bills, and work not done upon contract, are reasonable, and likewife how far the proposals for work to be done in the yards by job are proper; to keep an account of the earnings on each article of work done by talk or job in building or repairing of ships at the dock yards, according to a general scheme established for that purpose; to draw out and cast all schemes and calculations for stores, estimates, proportions, &c. that are at any time directed by the furveyor or the board; to keep a book of the state of the moorings, as fent from the feveral dock-yards; and to keep a schedule of the plans, drawings of buildings, occ at the feveral yards and many the mountain and the second and the secon

The attendance of the first assistant is daily when in London; he has a salary of 3001, a year, reduced by the shilling and civil list duties to 2771. 105.; also an allowance of 501, a year for house rent, reduced by deductions to 461. 55, making together 3231, 155.; he has an allowance of 155, a day for travelling expences, when visiting the yards in his district; and the amount of the chaise hire actually paid by him; and he occasionally receives presents of a few dozens of liquor from the builders in the merchants yards.

The attendance of the second assistant is daily: he has a salary of 2001, a year, reduced by the shilling and civil list duties to 1851.; also an allowance of 301, a year for house rent, reduced by deductions to 271. 155, making together 2121, 155.; he has also an allowance of 105, a day for travelling charges when visiting the yards in his district, and the expense actually paid by him for chaise hire; and he occasionally receives presents of a sew dozens of wine from builders in merchants yards.

The duty of the affiftant to the clerk of the acts is the fame as that of fecretary in any other office, there being no person of such description in this, to receive and read all letters to the board, and minute their

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refolutions thereon, as well as all buliness done by attendance of conference; to refer and receive back from the offices to which they leave the reports on subjects which cannot be immediately determined, and to take the final resolution of the board thereon; to fight all letters to contractors, on demands made from the officers of the yards for their ing in stores, and all such other letters as are not necessary to be fight by the board; to attest copies of orders and minutes to fach officers as they relate to; and to accept all such bills of exchange as are ordered by the navy board for acceptance; and generally to all the clerk of the acts in every part of his official duty. Explorer, strongers to ingent the acts in every part of his official duty.

a year, jeduced by the shilling and civil list duties to 27/1. Tos. 38 h m lowance of 1501. a year for what is called the almy victualling man nest; an allowance of 501. a year for house reministration of 1801. Tos. 38 h m nest; an allowance of 501. a year for house reministration of 1801. There for coals and candles; he has likewife a morety of the reest gratuates and perquisites received by the chief clerk in his department, which is the year 1784 amounted to 5091. 6s. making the whole of his lie likely in that year, 17261. 16s.

The duty of the flore keeper and accomptant of the flop office 15, to infpect the flops received from the contractor, and oil approval affect to grant the certificates for the fame; to examine all flore keepers and purfers accounts of flops received, and to grant certificates of the fettlement of fuch accounts; to correspond with the contractors, and the keepers, and purfers relative thereto; to keep an account of all money received by him by way of imprest for paying the poundage to purfers on issuing flops and other contingencies of the office; and to make up a quarterly account of his receipts and payments, and deliver the fame with the vouchers into the comptroller's office; and generally to superfintend every transaction and occurrence in this department.

His attendance is in general daily: he has a lalary of 2001. a year net, an allowance of 501 a year for house rent, with eight chaldron of

loos, beds, and furgeons necessaries turnished for your Manel

coals, and ten dozen pounds of candles, and hald an agreeine to slid

It has already been stated, that the offices immediately under the infpection and charge of the comptroller of the navy are those for bills and accounts and foreign accounts, and for seamen's wages; the business of his office for bills and accounts is to make abstracts of the contracts made with the board that the bills for all stores supplied, and services performed pursuant thereto, may be properly checked and examined before such bills are allowed and passed by the board it to examine all bills made out at the yards, and see that they are agreeable to the terms of the contracts and warrants relating thereto, and that no wrong computations are made in any article; to examine and state the accounts of all admirals, commanders, and office officers, for their dibursements on your Majesty's service at home and absord, and to make such observations thereon as may render the same as clear as possible to

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the board for their audit and determination; to examine and state the accounts of the clerks of the cheque and naval officers of all the yards, both at home and abroad, in order to alcertain whether they are con-formable to the trules and establishments prescribed, and when found right to take the board's directions for the allowance thereof; to examine and state all accounts of dishurfements for raising men for your Majesty's service, and to report to the board whether they are conformable to the instructions the officers received from the lords of the admin ralty; to state to the board the nature of all claims payable by bill for freight of transports, tenders, armed veffels, and other craft employed in your Majesty's service; to examine and state the accounts of disburfements made by the agents for transports, check and examine the contingent accounts of the folicitor to the admiralty and pavy, the contingent accounts of the admiralty office, treasurer of the navy's office, and navy office, and the bills of the several tradesmen for articles supplied and repairs done; to make out bills for the pay of flag officers and their fecretaries, for rewards to perfons acting as judges advocate, and provofts martial, schoolmasters for teaching navigation, to pilots for piloting your Majesty's ships, and for the wages of such officers whose circumstances will not permit their being paid on the ship's books; to examine the claims made under feveral acts of parliament for premiums for the importation of paval flores; to examine and state to the solicie tor of the admiralry for his opinion the claims for bounty for taking or destroying the stremes thips of wan or privateers; to examine the feamerits to make out bills for all the above fervices (the yard bills excepted) reguler the same post them against the contracts they relate to and make entries of them at large in the books of the office, to that the amount of the course of the havy may be always known, and recourse had to the contents of any particular bill, when required 1, to keep proper books, and take care of all youshers, that accounte may be had to any part transaction, for which the public money has been prdered to be paid by the board auto propare orders for the payment of all bills of exchange accepted by the board examine the accounts of all flops, beds, and furgeons necessaries furnished for your Majesty's fervice; to examine the account of flavionary ware supplied for the use of the admiralty office, treasurer infitheinavy's office and navy offices and to make out Bills for the fame; to make out bills quarterly for the falaries of the large of the admiralty of measurer and commissioners of the navy the clerks and inflruments employed in their offices, and for the falagies of all the officers and clerks in the ferrice of the navy in for reign parts; and to make out bills half wearly for all naval pensions. and for fuch incidental charges, rewards, and gratuities as octationally occurring the course of the public ferwice is to prepare lists of all bills payable in courfe for the ule of the office of the comptroller of the treat furer's accounts stincompute and let off thereon fuch interest as may become due on navy bills, and also to set off such interest on the bills themselves is to axaging state, and pass the cash accounts of the pays master

master of the marines; to attend upon the stating and passing all ac. counts and bills, that the proper abatements for imprefts, and tits, &c. which relate thereto, be duly made thereon, so that no more than the real balance due may be paid; to keep accounts of the payments of monthly wages callowed to the artificers and others fetting in the yards abroad, and to draw out warrants for the payment thereof; to examine and register the payments of your Majesty's bounty made by the several clerks of the cheque and naval officers to volunteer seamen, and to examine and enter the claims of fuch as had not the opportunity of receiying the bounty while in the fervice; to extract from the accounts of the naval flore-keepers abroad the particular fums advanced to the furgeons of your Majesty's ships to enable them to purchase necessaries for fick and her feamen, in order that the fame may be charged against the furgeons wages until properly accounted for; to make out accounts of all expendes payable by bill, and remaining unlatisfied on the 30th of September and 31st of December annually, that the same may be added to the general debt of the navy at those periods; to collect the accounts of all extraordinary charges paid with naval money, in order to account for the annual expences exceeding the grants of parliament; to furnish the affestors of the land-tax with the lift of all perfore belonging to the navy office who receive falaries, and also of all those who receive pentions on the ordinary estimate of the navy, with the annual amount payable to each person; and likewise to prepare and transmit to the treasurer of the navy quarterly lists of such salaries as are hable to the civil lift duty, and half yearly of all penfions which are hable to the fame, and to fend duplicates of fuch lifts to the receiver of the faid The buffinefs of the comptroller's office for learnen's wages, is to make of the Horsequin of the payments of all your Majetty's thipsequence of the Najetty's thipsequence there is no arrend the payments of all your Majetty's thipse The particular duty and attendance of each is fet forth in the A the treation is office which is under the management of hibded lo receipt sent is the part of the particular sent as a sent with the receipt of treidsaithed, tand to adjust the fums to be allowed thereon in order to the denature is pathing his accounts; to keep a check ledger, wherein and the wendered payments, after the feveral books are made up and sladed, are policily which payments are brought to an abilitied at the full of every year; to examine and check the allowances to be made the freaturer upon the three and yard books, and his necespts for defaicallions privious to his accounts patfing the navy beard; to examine and dertify the flate of the accounts of the commanders of wort Majelly's thips, that they have conformed in all intage to the instructions given them by the lords coincissioners of the admiralty, respect ne beit not bearing more men upon their books than their etablished displement, and that none have been borne irregularly; to adjust its

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COMPTROLLER'S OFFICE for Bills and Accounts.

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Stations.	Sal	aries.		Allo	wan	ce.	Fees Grat	2.3	4.5.7	n: T	orel.	941 / 6 7	Ded	lu c ti		Net R	erei	pt.
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3d Clerk	80	1. 1		20										10		166	5	30
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5th Clerk	60	0	0	10	10	0	68	15	6	139	5	6	1	10	6	137	15	6
6th Clerk	50	0	a	13	10	0		1 K 10 T	12,708.0	202	7	- 3E	0	0	o	202	7	0
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8th Clerk	50	0	0	20	TO	0	83	7	0	153	17	0	0	0	Q	153	17	0
oth Clerk	50	0	0	6	0	0		17		40				0	0	50	17	0
10th Clerk	50	0	0	. 0	0	0	19	2	a	69	62	0	0	Q	0	69	2	0
11th Clerk	50	0	0	13	to	0	12	18	0	66	8	0	0	0	0	66	8	0
12th Clerk	50		0	13	10	0		5	0	-75B	15	0	0	0	0	58	15	0
13th Clerk	50	0	0	. 0	.0	0	. 0		6	1 50	. 2	6	0	0	0	50	. 2	6
14th Clerk	50	0	0	3	10	0	0	0	0	53	IO	0	0	0	0	53	10	0
15th Clerk	50	0	o	3	10		. 0	0	0	53	10	0	0	0	0	53	10	0
rit Extra do.	50	0		3	0	0	. 0	0	0	50		0	0	.0	0	50	0	0
2d Extra do.	50	.0	d	3	TO	0	0	Q	0	53	10	0	0	0	0	53	10	0
Temporary do.	52	10	0	V3	che d di		Ó	0	A 20 M	55	12	6	0	0	0	55	12	6

The business of the comptroller's office for seamen's wages, is to make out estimates quarterly of the amount of the wages due to officers and men belonging to thips and vessels in sea pay, in order to ascertain the debt due thereon; to attend the payments of all your Majesty's ships, dock yards, and all payments for any other fervice made in that part of the treasurer's office which is under the management of his paymaster, by way of check upon the treasurer; to keep a check upon upon the paymaster in all his receipts and payments, which are posted in ledgers, adjusted monthly, and the balance struck; to affift in making up ship and yard books, half pay lists, &c. after the recals are finished, and to adjust the sums to be allowed thereon in order to the treasurer's passing his accounts; to keep a check ledger, wherein all the treasurer's payments, after the several books are made up and classed, are posted, which payments are brought to an abstract at the end of every year; to examine and check the allowances to be made the treasurer upon the ships and yard books, and his receipts for defalcations previous to his accounts passing the navy board; to examine and certify the state of the accounts of the commanders of your Majeity's ships, that they have conformed in all things to the instructions given them by the lords commissioners of the admiralty, respecting their not bearing more men upon their books than their established comploment, and that none have been borne irregularly; to adjust the M proper

proper number of officers and fervants allowed to each thing to post into ledgers kept for that purpole the account of the feamen lent fick on shore from the feveral thips to the hospitals, ecc. in order to check the feveral purfers of the number of men that appear to have been fick at the time of fea victualling; to make out an account of all charges for cloaths and fick quarters charged against the men upon the pay books, that the same may be abated from their wages; to examine the purfers' accounts of men fent fick on thore, by the returns from the hospitals posted in the ledgers above-mentioned, and to cast the mumber of men that appear to be fick during the time of lea victualling, which number is afterwards certified on the victualling books, in order to check the puriers for the fame at the victualling office; to make up quarterly an account of defalcations due upon this books, as the faid thips are paid, in order to afcertain the debt thereon; to keep fundry lifts for payment of claims in London, fuch as officers annual any, officers and fervants discharged from their several ships, half payolifts, lifts of arrear, claims, defalcation lifts, &c. ato make out extracts from the feveral pay books for the payment of feamen's wages, and afterwards to fet off the fame upon the faid books, as well as all lifts of prompt payments made before the ships are baid; to keep an entry of all the several clerks of the cheque's musters, in order to form the estimate of wages due to the several ships with greater exactness; to keep an entry of all admiralty orders and navy board minutes, as far as relate to the business of this office; to keep an entry of the payment of the leveral thips from time to time, and to post the fame annually in ledgers, in order to check the treasurer's accounts; to keep a hurt book, containing all the names of the pensioners at the chest at Chatham, with a description of their hurts, in order to identify their persons when they apply at this office for certificates of their being alive, to enable them to receive the pension money due at the general payment of the chest, and to keep pay books, containing the payment of all such pensioners, &c. and to keep a check upon the paymafter to the treasurer of the navy, of all abatements that are made upon the several ship and yard books for the use of the said chest.

The afore-mentioned duty is executed (under the inspection of the comptroller) by a chief and fourteen other clerks; the particular duty

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Sth Clerk ... so o ol vo o o o o colsin atominist, resourts

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and attendance is let forth in the Appendix.

The falary, allowances, fees, and gratuities, and net annual receipt of each of the faid clerks in the year 17.84, were as follows in 1990 and the manage and the transport of the company of the company

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out an account of all spirits against the men upon	charged	Fees and Gratuities.	fea viol and lick		Net Receipt.
A on Nore, by the re	.blant .k.	Pin do de 16 ho	sh accordi	A.uq. de	Laniated
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or Clerk - 50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			9134c441 1052c54	Bake up belaid fi	35 : 30 00 1 135 : 31 00 1
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rith Clerksondspielogo path Clerksondspielogo path Clerksondspielogo path Clerksondspielogo	40 13 P	5 5 0	84 18.0	0 00	82 1890N
14th Clerk	5,1916 s	5 5 8	9 A 9	oro o	61 4 9

The builbels of the furveyor's office, as described in the special duty of that officer, is executed by a chief and seven other clerks.

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The falary, allowances, fees, and granuities, received by each of the faid elerks, and their het receipt in the year 1784, were as follows:

paymafter to the treasurance of the nawo of an appearants that are made upon the several ship and yard books for the use of the said chest.

',		A .	•		Alle	xi	end	1 Grat	ne	1 1	i di	tor	2:5	is	901	TE	tend	iat	ממ
		£.	5.	d.	£.	5.	d.	£.	5.	d.	6.	3.	d.	6.	s.	d.	6.	s.	d.
Chief Clerk		100	0	0	. 10	0	0	573	11	8	683	11	8	2	10	0	681	1	8
2d Clerk	-	70						1							15	0	370	4	6
3d Clerk		60	0	0	. 0	0	0	77	0	0	137	0	0	1	10	0	135	10	a
4th Clerk	-	50	0	0	0.	0	0	0	0	0	.50	0	0	- 0	0	0	50	0	0
5th Clerk		50	0	0	0	0	0	28	15	6	78	15	6))	0	0	78	15	6
6th Clerk		50	0	0	0	0	0	22	1	0	72	1	0	0	0	0	72	I	0
7th Clerk		50	0	0	0	0	0	9	I	6	59	1	6	0	0	0	59	I	6
8th Clerk		50	0	0	0	0	0	0	0	0	50	0	0	0	0	0	50	. 0	0

The buffness of the office of clerk of the acts, as described in the special duty of that office, is executed by a chief and fifteen other clerks; the particular duty and attendance of each is set forth in the Appendix

The falary, allowances, fees, and gratuities, and net receipt of each of the faid clerks, in the year 1784, were as follows:

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CLERK of the ACTS OFFICE

Stations.	Sale	arie	5.	All	ow ces.		Fee Grat				otal.		Dedu		Net	Receipt
arer's accounts, by	£.	5.	d.	60	3.	d.	£.	1050	de	Lo	156	d.	2	754	6	sid
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2d clerk	70	0	0	70	0	0	63	4	9	203	4	9				
and clerk	60	0	0	10	0	0	114	. 0	Q	184	0	0	10		174	100
4th clerk	50	0	0	10	0	0	124	13	6	184	13	6	0	0	184	13 6
5th clerk	70	0	0	0	0	0	100	10	0	170	10	. 0	3		The state of the state of	16 6
6th clerk	50	0	0	10	0	0	74	17	6	134	17	6	0	0	134	17 6
th clerk ve have	50	0	0	10	0	0	54	14	0	114	14	0	0	10	El4	14 0
8th clerk															MO	10.00
9th clerk	50	0	0				42								97	13 9
10th clerk	50	0	0	0	0	10	0	10	O	50	0	0	0	0	50	0.0
11th clerk	50	0	0	0	0	0	-0	0	0	50	0	0	0	0	50	0.0
12th clerk	50	0	0	1	1	0	0	11/260 M	0	55. m.	1	9	0	0	51	1 0
13th clerk	50	0	0	0	0	0	. 0	10	6	50	10	6	0	O	50	10 6
14th clerk							0							0	50	10 6
15th, or junior clerk	52	0	0	.10	0	0		.9	6	52	9	6	P	0	52	96
Petition clerk	50	0	0	20	0	0	45	0	0	ILS	. 0	0	0	.0	115	4.0.0

The business of the office of comptroller of the treasurer's accounts, as described in his special duty, is executed under his inspection by a chief and four other clerks.

The particular duty and attendance of each is fet forth in the Appendix.

The falary, allowances, fees, and gratuities, received by each of the faid clerks, in the year 1784, were as follows:

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COMPTROLLER of the TREASURER'S ACCOUNTS perial duty of that office, it all and fifteen other

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Stations.	Salaries.	Allowances.	Fees and Gratuities.	Total.	Deductions. Net Receipt.
Chief clerk	20 0 0	Statute So 10 0	2,1	29300 V	122 16 0 507 9 6 1 11 0 187 10 0
3d clerk 4th clerk	60 10 0	33		617X 93.00 95 2 6	

The business of the ticket office, as before described, is executed under the inspection of the comptroller of the treasurer's accounts, by a chief and nineteen other clerks 0 0 00 0 0001 hief clerk 2d clerk

The particular duty and attendance of each is fet forth in the Appendix di o 70 0 0 0 0 0 0 0 0 0 0 0 0 0 0 eth clerk-

0. 01134 17 The falary allowances fees, and gratuities, received by each of the 9.41 7219 faid clerks, in the year 1784, were as follows: 8th clerk

Stations.	Sal	aries	0 0	Allo	wan	ces		es an	-		Total		Dedu	Ction		Na 19		
0 65 6 6	\$												Ago p					
Chief clerk	300	0	0	0	Co	è	416	19	0	796	019	56	20	0	OK	696	iord	det
2d clerk	200	0	0	0	. 0	0	215	I	6	415	, 1	6	15	0	0	400	I	6
3d clerk	50	0	0	, 0	,0	0	457	2	6	507	2	6				507		6
4th clerk	50	0	0	128	2	9	157) 8	13	201	10 9	113	Jos	O	0	201	edd	3
th clerk	50	0	0	0	10	0	62	10	0	112	1126	6	210	0	0	112	0106	6
6th clerk	50	0	0	100	18	0	125	16	0	285	ATDA	Ja	cohe	0	Q	285	14	10
7th clerk	50			128						186		0	K-15 1 7 2		0	186	3	0
8th clerk	150	0	d	128	102	30	dan			Same Area		0		Q.	0	178	12	. 0
oth clerk	50		1 1	128	100	100	F 31. 77 . 16 .	3.75	Service of the last	178	100	0.5	0			178		0
10th clerk	50		/	112					window (5)	242		0	0	0	0	242	14	0
arth clerk	50						8		July	127	1 3 P (2 P)	0	0		4.59	127	55 5 1	
12th clerk	50	0	0	SOAT	HIL	O	112	ıf		163			Olo			163		
13th clerk	50	0	0	128	oll	6	1 25	196		496		6	0	0	0	170	138	6
14th clerk	50	0	-	0	0	YE	127	10	0	177	10	0	0	0	0	177	10	0
15th clerk	50	0		34	7	-	163		in man	247	18	6	0	0	0	247	18	6
16th clerk	50	0	-1	0			85				4	0	0	0	0	135	0	0
17th clerk	-	0		-	15		31	5	- 1	87		6	0		-	87	47.00	6
18th clerk	50	0		0	3	-	55		5	105		0	0		- 1	105		0
19th clerk	50	0		0	0					71		6	0			71		-
20th clerk	50	0		120			113	-		163		-	0		-	163	-	

oth clerk

roth clerk

The buliness of the office of the comptroller of victualling accounts, as described in his special duty, his executed under his inspection by a chief and two other clerks. The particular duty and attendance of each is set forth in the Appendix. Submode A add an alread to be said as fet forth in the Appendix.

as follows:

COMPTROLLER of the Victualling Accounts Office.

Rions. Net Receipt	Sal	aries.	Allo	vances.	Fees and	T	otal.	Dedu	ctions.	Net Receip
THE PARTY OF THE P	£.	3. d.	£.	. d.	4647	-	s. d.	£:	s. d.	£. 5.
Chief clerk	50	0.0	860	اد. ما و 6 ب	8811-	100	000	00	10 0	97 10
diclerk1	50	o8 o 2 8 6	001	0 8	30	30	ಂ	00	00	2d cie

The business of the office of comptroller of store-keeper's accounts, as described in his special duty, is executed under his inspection, by a chief and eight other clerks.

There are two clerks allowed to be a compared to the complex of the complex duty and the complex duty and the complex duty and the compared to the complex duty and the compared to the complex duty and the compared to the com

The particular duty and practical inches and gratuities, received by each of them the falary, allowances fees, and gratuities, received by each of them and the near the particular and practical and

The falary, fees, and gratuities, received by each of the fald-clerks, in the year 1784, were as follows:

COMPTROLLER of Store-keeper's Accounts Office.

Stations.	Sala	ries.	Allowances	Fecs Gratu	and ities,	Tel	al.	Dedu	elions.	Net R	eccipt.
Chief clerk	£.	s. d.	£ 0 0 5	£7	s. d.	£.	s. d. 15 °	£.	s. d.	ſ.	5. 0.
2d clerk	50	0 0		0	0 0	50	00	0	0 0	50	00
4th clerk	50		his office,	steem!			000		1	50	
benthedenkytu.	50		ic -keep er	a dou	O CR	50	00	0	0.0	50	0100
9th clerk	50	0 0	.ppendix	0	0.0		00	110000	00	50	00

The business of the slop office before described, is executed under the joint inspection of the comptroller of the treasurer's accounts, and comptroller of the store-keeper's accounts, by a store-keeper, a chief, and three other clerks.

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The buliness on the office of the or profler of victualling accounts

The duty and attendance, falary and emoluments, of the flore Reeper, have already been specified. The particular duty and attendance of each of the clerks is fet forth in the Appendix.

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COMPTROLLER STATIO QUIES Accounts Office.

1.1.1	1 1					1.2		Line
Stations.	Salaries.	Allowances	Fees and Gratuities	T	tal.	Dedu	ctions.	Net Receipt.
C1 (0 0 01	£ 3. d.	Lois. d.	£. 5. 4.	€.	s. d.	So.	. 4	So long
Chief clerk 2d clerk 3d clerk	20 00 20 00 100 00	E-	67 8 6	100	8 2 8 6	्र	ា ក្នុង ទល្សវិទ	199,108,2
Junior clerk	50' 60	la bellan	0 0 0	30	00	30	o)ani)	50 0 0

There are two clerks allotted to the extra commissioner, who are our casionally employed in other departments of the office; their duty and attendance is fet forth in the Appendix attendance is fet forth in the Appendix.

The falary, allowances, fees, and gratuities, received by each of them.
The falary, fees, and gratuities, respectively, were as follows:
The falary, fees, and gratuities, respectively, were as follows:

EXTRA COMMISSIONER'S CLERKS.

Stations.	Salaries.	Allowances.	Fees and Gratuines.	wolla.	Deductions.	Net Receipt.
ılı Extra Clerk 2d Extra Clerk	£. s. d.	£ d.	6. 4.6.00 6.000 6.	6r 4 0	2. 3. 001 3	2. 5. 2. 61 1-813 1-813 bs

The inferior officers employed in this office, are a head medlenger, three affiltants, a medlenger to the office for learnen's wages, and another to the ticket office, a porten and a house-keepers their duty is implied in their titles; and is set forth in the Appendix.

The falary, allowances, fees, and gratuities, received by each were, in the year 1784, as follows:

If reprint between a medical person of particular to significant to sig

The builders of the dop office before described, is executed under the joint inspection of the comptroller of the treasurer's accounts, and comparation of the flore-keeper's accounts, by a store-keeper, a chief, and three other clerks

MESSENGERS, &c. to the NAVY OFFICE.

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	E.	5.	d.	£.	15.	d.	6.	cse	d.	£.	5.	d.	£.	s. d.	£.	s. d.
Head Messenger		0			1 4 4 1	3 12	100	4	2 4 3	158		4		0 0	1	64
Affiftant ditto	130	0	.0	77		11.5	10		1	117				No.	117	T
d Affiftant ditto	20	0	0	90			1							A 1	124	
3d Affistant ditto		0	521	1	0.7225.3	897	10			87	7	~	0	0:0	87	70
Messenger to the			-		ALC: NA	***	1						1			261
Comptroller's office	2			N.									To h	is Dep.		
for feamen's wages		0	0	119	II	6	0	0	0	139	11	6	100	11.6		100
Messenger to the	1	2.	0	Life	9	0		-			1 0		Toh	is Dep	7	100
Ticket office	130	0	0	96	17	3	5	0	0	121	17	3	100	14 7	1 1 200	28
Porter	25	0	0	1		3	I			64						1413
				alfo.		ry	-					-1	1	s Pre-	1	
	-	1. 1.	-	cloat	ths	to	A	-			terrane de M			or, fince	*****	en en en
and a social	1.			the v	ralu	e			1	4.		1	dead.		100	cept
DAR OUN COUR	.50			of T		-		1 1		OHE	82	ľ	To he	r Serv.	2754	11
House-keeper -	40	0	0	40	0	0	4	16	6	84	16	6	30	00	754	16 6

All the officers and clerks in this office are efficient, and perform their duty in perfon, except two of the messengers, namely, those attached to the comptroller's office for seamen's wages, and the ticket office, who excecute theirs by deputy.

The stationary for this office is supplied by contract, and amounted in the year 1784, including that for the yards and slop office, to 4,268l. 17s. 1d.

The contingent expences of this office amounted in the fame year, including the flop office, to the fum of 11,1211. 10s. 8d. the particulars of which are inferted in No. 112 of the Appendix. In the above fum, however, is included 1,8551, 19s. 2d. for making free foreign ships sold; 2291. 9s. 6d. for expences on removing to the new office; and 2241. 4s. 4d. repairs of the office; which being casual expences, and not likely to occur soon again, ought to be deducted from the annual amount, which will thereby be reduced to the sum of 8,8111. 17s. 8d.

That the whole annual expence of this office may appear at one view, we have composed and annexed to this Report a Table, shewing the amount of the salaries, allowances, sees, gratuities, and emoluments, received by the officers and clerks in this office, together with the amount of stationary and contingencies for the year 1784, by which it appears that the total amount for that year was 42,111l. 6s. 9d.; of which the

fum of 32,8901. 28. 2d. was paid by the public, and the fum of 9,2211, 4s. 7d. by individuals. In this account, however, the expence of the folicitor to the admiralty and navy board is not included.

We had occasion to mention this officer in our Third Report upon the office of the Admiralty, and reserved the particular account of his duty and emoluments for this place, as he acts for the several offices of the

admiralty, treasurer of the navy, and commissioners of the navy.

This officer is properly the affiftant to the counsel for the affairs of the admiralty and navy; as such it is his duty to affift the admiralty counsel in the prosecution and defence of all suits wherein the admiralty and navy are concerned; to follow the directions of the counsel; to see, retain, and employ such counsel, attornies, and proctors, as shall be judged requisite and proper; to enter all orders and directions he may receive from the lords of the admiralty, or commissioners of the navy; to keep a register of all causes in the prosecution or defence of which he is concerned, of the several proceedings therein, and final event thereof; to attend diligently to the prosecution and defence of all such causes and suits; and to execute all such orders and instructions as he shall from time to time receive from the admiralty and navy boards.

His attendance on this business is in general daily; he has a falary of 4col. a year, reduced by the shilling and civil list duties to 37ol.; he also receives a moiety of the profits arising to the attorney employed by him on the town business, which in the year 1784 amounted to between 2col. and 3col.; he has likewise occasional advantages upon cases, actions, extents, bonds of indemnity, and other business arising from the official situation, which, upon an average, have produced him about 4cl. a year; he is also occasionally employed by the commissioners for sick and hurt seamen, his emoluments from which amount to about 4cl. annually; making his annual receipt, by virtue of this office, about 7col.; besides which, he receives about 2col. a year from his office of solicitor and comptroller of the droits of the admiralty, as stated in our

Third Report,

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Such is the state in which we found the office of the commissioners of your Majesty's navy, and such the duty, attendance, salaries, sees, gratuities, perquisites, and emoluments of the officers and clerks em-

ployed therein.

We now proceed, in obedience to the act by which we are constituted, to offer such observations as have occurred to us, and such plans for correction and improvement, as, from a minute and laborious inquiry, appear proper to be adopted; in the course of which we have examined the officers and clerks belonging to this office, and also the several officers and clerks of your Majesty's dock yards of Deptsord, Woolwich, Chatham, Sheerness, Portsmouth, and Plymouth.

A short historical sketch of this office will serve to illustrate the observations, and the propriety of such regulations as we may hereaster

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The records of the office do not furnish us with any information further back than July 1660; but we understand, that the first establish. ment of a royal navy office was in the reign of King Henry the Eighth, who appointed certain officers, under the title of principal officers of his navy, to manage the civil branches thereof, under the lord high admiral; but those officers had no positive instructions for their guidance in the execution of their duty, until the reign of King Edward the Sixth, when certain ordinances were issued for the conduct of the officers entrusted with the management of the marine affairs; which ordinances form the basis of all the future instructions given for the conduct of the officers to whom the management of the civil branch of the navy has been com-The officers at that time appointed to this duty were the vice admiral of the fleet, the master of the ordnance, the surveyor of marine causes, the treasurer, the comptroller, the general surveyor of the victualling, the clerk of the ships, and the clerk of the stores; who were directed to meet once a week at the office on Tower Hill, to confult together for the good order of the navy, and to report their proceedings once a month to the high admiral; particular duties were also allotted to each member.

The affairs of the navy appear to have continued under the management of such officers until the time of King James the First, who, in the fixteenth year of his reign, issued a commission, under the great feal to Sir Thomas Smith, and others, to inquire into frauds and abuses which had been committed in the navy, with power to remedy the same, and to manage, settle, and put the affairs of the navy into a right course.

This commission was determined upon the demise of King James the First, in 1625, when his successor, King Charles the First, issued a new commission to the same persons: by this commission the offices of the comptroller and surveyor were suspended during its continuance; and the same continued in force until the year 1628, when it was made void by a new commission, restoring the management of the affairs of the navy to the ancient principal officers established in the reign of King Edward the Sixth; but between this time and the breaking out of the civil war several commissions appear to have been issued for regulating and settling the affairs of the navy, during the continuance of which the functions of the original principal officers were always suspended.

Upon the restoration of King Charles the Second, his Majesty constituted a navy board by commission under the great seal, consisting of the treasurer, comptroller, surveyor, and clerk of the navy, who were styled principal officers; to whom, on the 4th July 1660, three commissioners were added, to assist the said principal officers in the management of the affairs of the navy.

In January, 1661, the Duke of York, then lord high admiral, established certain instructions now in use for the conduct of the four principal officers; the other three, being commissioners at large, had no particular line of duty allotted to them until the year 1666, when one of

them was directed to take upon him to much of the comptroller's duty as related to the examination and control of the treasurer's accounts: another that part which related to the victualling accounts; and in the year 1671 the third commissioner had that part of the comptroller's duty which related to the examination and controut of the ftore-keeper's accounts affigned to him; which, with the addition of one commissioner

at large, is the prefent arrangement of the navy board.

Thus it appears that the constitution of this board, and the relative duty of its members, have undergone very little afteration for upwards of a century (except that the number of committioners had occasionally varied from seven to ten) notwithstanding the great increase of the navy, and that the duty then prescribed the principal officers and commissioners remains nearly the fame at this day; the confequence of which is, that several parts of the personal services allotted to the commissioners are now unavoidably left to clerks; amongst others, the strict investigation and examination of accounts, which, from the extension of the service, are not only multiplied in number, but immenfely in amount; the voluminous and extended correspondence, together with the direction of the whole, and the execution of a part, occupying the whole time of the principals

It appears, therefore, expedient to alter, in fome measure, the prefent constitution of the board, and to form a system better adapted to the

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The variety and importance of the affairs under the management of this board require, in our opinion, a general superintending and directing power to be lodged somewhere for the more regular and better conducting the whole; this power cannot be more properly placed than in the comptroller, who, by priority of his place, is at prefent instructed to conduct the business, and to lead his fellow officers. It should be his dety to arrange the whole of the buliness, and for the purposes of accuracy and dispatch, to divide it amongst the several members; to controul the expence in every branch of the office and its dependencies; visit the dock yards; attend the treasury, admiralty, and your Majesty's ministers; receive their confidential orders; fee to the immediate and due execution thereof; and be responsible for the whole.

In order to enable the comptroller to perform this effential duty and truft, he ought to be relieved from any other specific line of duty, and his place supplied by a deputy comptroller, who should also be a feaofficer, have rank at the board next to the comptroller, and in his neceffary absence conduct the business at the board, and be responsible for

the tames and the said of Saldade has By the present constitution of the navy board, the business is divided into departments, over which a commillioner is hippored to fuperintend; but it appears that the business of each department is in fact conducted by the chief clock thereof, the attendance at the board occupying in geperal the whole time of the commissioners; and as all buliness is difpatched at one board, where each commissioner has a voice, much embarraffment and delay must necessarily occur, and many important accounts passed with too slight an examination.

To

To remedy these and many other inconveniencies, not necessary to be mentioned, we are of opinion, that instead of the commissioners presiding over distinct and separate departments, committees should be formed, amongst whom the business should be so divided as to have competent officers of each branch, with time and opportunity to examine, digest, and conduct the part allotted to each committee, subject, however, ultimately to the opinion of the board at large.

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For this purpose it will be necessary to increase the number of commissioners, an expense which will be fully repaid by the benefit accruing therefrom to this important service, and the savings which will be produced by their labours; the number of seven is too sew, it has been found necessary very lately, and since our examination of the office, to add very properly another sea commissioner, which makes the present number eight, the standing peace establishment, one of the surveyors having died pending our inquiry, and no other appointed in time of war the number has generally been ten, which we think necessary for properly conducting this very essential business, as well in peace as in war; and we conceive it will be for the benefit of the public to establish a constitution for this, office, not calculated solely for peace, but for every purpose of the most active war.

We therefore propose that there should be ten commissioners resident in London, for conducting the business of the navy boards to a strong

The first commissioner, a sea officer, to be compresser, to president the board, and conduct the general business thereoff &course before stated.

2d commissioner, a sea officer, and deputy comptrollers and all all

3d commissioner, a thipwright officer, drive assistantes and to drive 4th, 5th, 6th, and 7th commissioners, gentlemen intelligent in the civil department of the business, or in accounts, and to contract a said

8th, oth, and toth commissioners, fee officers to a que to at at with

This board thould be divided into three committees; namely a committee of correspondence, a committee of accounts, and a committee of flores; the compitable to belong to and prefide at every committee of

The committee of correspondence to consist of the deputy comptreller,

The committee of accounts to confift of one fea officer, and two others commissioners and the commissioners and the commissioners and the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners are not one feature of the commissioners and the commissioners are not one feature of the commissioners and the commissioners are not one feature of the c

The committee for flores to confift of two fea officers, and one other commissioner.

The committee of correspondence to conduct the correspondence of the alteration proposed by the foregoing arrangement a three three distributions of the conduct the correspondence of the conduct three correspondence of the c

The committee of accounts to superintend, of richly examine, and sale alle accounts to superintend, of the loans at large. It is the country to the country

The committee for stores to consider of the proper quantities of stores necessary to be provided from the service in general; to direct the distribution thereof; and to take cognizance of the receipt, iffue, remains, and returns of stores of every kind whatsoever.

When

When thips or vellels are to be purchased or hired for the fervice, the furveyor and fea commissioners to determine from Reports made to them by the proper officers, and from the personal examination if they hall judge necessary, whether the vessels are fits and to deliver their opinion in writing to the board, where all contracts of every kind where ever should be made, those for secret services only excepted, which are to be intrusted to the comptroller, who should be authorised to execute all fuch fervices, under the authority of the fift lord of the treasury. or the first lord of the admiralty, signified by themselves or their respective fecretaries. When the fervice has been performed, and the time is fife the comptroller ought to lay his orders and his procedings thereon before the board for their approbation; if a majority disapprove any part of his conduct, the board to submit the whole, with the reasons for disapproving. to the superior board from whence the orders originated, and whose decition thereon thould be final, and the had the boar visuous run anitaria

When the voices shall be equal upon a question in any of the committees, the whole of the business to which it relates should be laid before the board for their determination and when the voices at the board shall be equal, the comptroller to have in such case only, a second vote: Each committee should report upon their proceedings to, and the whole to be finally paffed by, the board; the committee, however, should have power to dispatch the current business apportaining to each, for which they must be respectively responsible to the board ; but no accounts to be finally passed without the concurrence of the board, and the signature of

the comptroller or deputy comptroller annexed thereto.

These arrangements will require a chief officer to be attached to each of the committees, with fuch other affiltance as may be found

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neceffary; a tout fit one of problem of the fire of th The separation of the office of secretary from that of the clerk of the acts, is in our opinion now become absolutely necessary, the office of affiftant to the clerk of the acts should be converted into that of secretary, who should attend the board when sitting, take minutes, fee to the execution of the board's orders, carry on the correspondence, take care of the board's papers, and that the whole be duly registered, for all which he should be responsible, as well as for the secrecy therein. This officer. or his affiftant, thould constantly attend the committee of correspondence, and act as feeretary therefo. To the men of an atomic to animal and a will

The chief officer attached to the committee of accounts shall be styled accountant general, and the one attached to the committee for stores; accountant for stores; each to act as secretary to the committee to which

they are respectively attached. At a stable of the stable of the stable of the

The alteration proposed by the foregoing arrangement is the substitution of committees in lieu of the superintendance of the commissioners individually over different departments; it is not intended to diffurb in other respects the present form of such departments, those of the clerk of the ads and of the examiner of the vidualling accounts excepted; the first falls naturally fined the office of fecretary, and the other we propole to annex, to that for the examination of the treasurer's accounts. A Second 13/50/76114 Having

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Having thus given our opinion upon the constitution of this board, we proceed to state the proper compensation for the services required from its members.

officers, and clerks, in this office, arises from a variety of receipts in falary, allowances, fees, gratuities, perquisites, and emoluments, a mode of compensation we have objected to in all our former Reports, and must continue to disapprove; in place of which, we recommend that there should be substituted and annexed to each office one certain salary, paid quarterly, free from all deductions: this salary ought to be adequate to the duty required and trust reposed, and estimated according to the various qualifications and circumstances necessary for the execution, which

Upon these principles we shall endeavour to the best of our judgement to allot to each officer a full and competent recompence for the service required of him; which we have already said should be free from all taxes and deductions whatever, for we cannot approve the diminution of the due reward of industry by duties and taxes, which could only be originally intended to affect sinecure places, not the actual compensation for efficient and laborious services. This subject, however, we shall have occasion to discuss at large in a further Report on the naval department; we only mention it here to shew, that we have had it in view throughout all the various regulations we have proposed in this and our former Reports.

The comptroller, being first in rank and in responsibility, should have a salary of 1,500l. per annum, and be re-imbursed the expence actually incurred by him on visiting the dock yards; those at Deptsord and Woolwich excepted. The deputy comptroller should have a salary of 1,000l. per annum; the other eight commissioners should have salaries of 800l. a year each, and their expences paid when employed on visiting or paying the yards and ships there; but no allowance for attending payments, or any other duty in town.

The comptroller, deputy comptroller, and furveyor, ought to have

houses provided for them contiguous to the office.

The fecretary, on account of the unremitting attention required and confidence reposed, should have a salary of 1,000l. a year, and reside in the office, where coals and candle for his use should be allowed him.

Official houses, unless where constant residence is required, or the nature of the service makes the attendance of certain officers necessary at all hours for the dispatch of urgent business, are in our opinion improper, and liable to abuse; of this description also is the allowance of coals and candles, which ought never to be permitted to any person not acqually residing in the office.

The practice of receiving premiums on the appointment of clerks, though fanctioned by long usage, is unbecoming, highly improper, prejudicial

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judicial to the public fervice, and ought to be totally abolished: the clerks in the various departments should succeed to vacancies in superior seats, according to seniority, unless upon due examination they are sound not qualified, in which case the next in rotation in the branch properly qualified should succeed; this will cause an emulation, and be a spur to industry and ability. It is sit, however, that the commissioners should continue to have the choice of their own instruments; upon a vacancy, therefore, the commissioners should have in rotation the nomination of the junior clerk, subject to the approbation and appointment of the board, but no addition ought to be made to the establishment without the consent and approbation of the admiralty board.

The number of clerks required for executing the business of the secretary's office, we judge may be about fourteen; those now employed in the clerk of the act's office are of course the persons proper for this situation: their falaries ought to be as follows:

tary, and be affiftant to the pr	600	o o per annum.
2d Ditto ad a Pricard a Libert	300	0 0
and Ditto all such say tell most	200	0 0
4th and 5th Ditto, each	150	of ocumely well
6th and 7th ditto, each -	120	0. 0
8th and 9th ditto, each	- 100	0. 0
Toth and I Th ditto, leach	80	0 6
12th, 13th, and 14th ditto, each	70	0 0
All to rife in rotation, if qualifi	ed.	he during the liberal parties of
troller thould betvern thany of 1,000	iden dirita and	i josiqui y jara
Librarian, receiver of fees, and	paymafter	A mile a monayor

The above falaries to be paid quarterly, clear of all deductions, and to be in lieu of all fees, gratuities, allowances, and perquifites whatever.

of contingencies, to be stationary

Clerk of the petitions, ditto

The number of elerks in the office for bills and accounts may, we think; be reduced to fifteen; their falaries to be as follows:

and act as fecretary to the committee of	
Chaccounts 197 - Will Share The Line 199	800 a o per annum.
2d ditto a state 20 fe all a blie no quality in	400 0 0
3d ditto a worker out of house out of ad an a	250 0 0
4th ditto	200 0 0 11 11 3
5th ditto	150 0 0
6th ditto was released and surface of "	130 0 0
7th ditto To ve ingreday togeth	120 0 0
	Cal

The control of the second of the second				die to the
8th Clerk	#,120,000,21	100	0	o per annum.
9th and 10th ditto, each -	· •	90		Control of the Contro
11th and 12th ditto, each -		80	0	0
13th, 14th, and 15th ditto, each	History .	70	0	0

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By the present arrangement in this office, the third clerk has the charge of the foreign accounts, and four clerks are employed under him for that service; we think three sufficient, under the direction of the 2d or 3d clerk, as the comptroller shall think fit.

The number of clerks in the office for feamen's wages may, when the arrears of the treasurer's accounts are brought up, be reduced to ten; their falaries to be as follows:

of the set to be set in the figure of the base and set in	£. s. d.
Chief clerk	500 0 0 per annum
2d Clerk	.300 0 0
3d, 4th, and 5th ditto, each -	150 0 0 0
6th and 7th ditto, each	120 0 0
8th Clerk	90 0 0
oth Clerk	80 0 0
10th Clerk	70 0 0

In this distribution of salaries, it is intended that the 3d, 4th, and 5th clerks, should be those employed for attending payments at Portsmouth, Plymouth, Chatham, and Sheerness; the 6th and 7th at the pay office in London, at Deptford, and Woolwich, and affist the remaining three in the general business of the office.

per annum.

Which is to be in lieu of house rent, and all other perquisites; the first assistant to be allowed 15s. a day when travelling, and the second 16s. with the expence actually incurred for horse or chaise hire.

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The number of clerks at present attached to the surveyor's department may be considerably reduced, as a great part of the business will be transferred by the proposed arrangement to the department for stores, to which the present chief clerk, with sour others, should also be transferred: as we conceive three, or at most, sour clerks, will be sufficient to execute the business remaining in the surveyor's office; their salaries to be as follows:

and the	11.0					£.	5.	d.	bronds to
ift clerk				-		200	0	0	per annum.
2d ditto	3			-		150	0	0	and, dr
3d ditto		-	2.010	1 1510	Die ?	100	0	O	er e legal de la
4th ditto, if	four	id nece	effary	•	•	70	0	0	1000
2			1	11					The

The office for examination of the treasurer's accounts having now added to it that of the treasurer's victualling accounts, will probably require fix clerks; their falaries to be as follows:

924, A	Le se de de la de de la
Chief clerk -	- 500 0 per annum.
2d ditto	250 0 0
3d ditto	Store orange at optic temperation for floring and
	of hot for populations and and the
5th ditto	Lafer of woodship was - 102-2005
	'트롱화', '그들은 경영하는 '그 사회 경역 () '' () () () () () () () () () () () () ()
6th ditto	planting the deal and better 80 to wood state A

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The number of clerks employed in the ticket office, though confiderable, cannot be reduced under eighteen, on account of the necessity of having always a sufficient number of persons properly qualified to execute the duties of this important office; and although in time of peace a less number will be sufficient, yet the retaining them may be necessary, and they may be employed to assist occasionally in other branches of the office, as the comptroller shall think sit: the salaries to be as follows:

The state of the s		THE SERVICE AND A SERVICE	是被2011年1日
Long Prostution bill high lines of	*	S. d.	die adias
Chief clerk	- 500	0 0 pe	r annum.
2d ditto	- 300	0 0	
3d ditto	- 200	0 0	L'in an
4th ditto	- 200	0 0	
5th, 6th, and 7th ditto, each	- 150	0.0	1943 1841 E
8th and 9th ditto, each	- IND	0 0	STATE OF THE
Ioth ditto	- 100	0 0	
11th and 12th ditto, each	- 90	0 0	au nga wasa
13th, 14th and 15th ditto, each	- 80	0 0	ringa sara
16th, 17th, and 18th ditto, each	79	0 0	and the same
	THE RESERVE AND ADDRESS OF THE PARTY OF THE	THE RESERVE OF THE PARTY OF THE	10 TO 10 TO 10

By the above arrangement, it is intended that the 2d, 3d, and 4th clerks should be employed in such parts of the business in the office in London as requires most ability and integrity; the 5th, 6th, and 7th in attending the payments at Portsmouth, Plymouth, Chatham, and Sheerness; the 8th and 9th the payments in London, Deptford, and Woolwich, and with the remainder to affist in the current business of the office, and afford aid to such other branches of the office in general as may occasionally require it.

The number of clerks in the office for examining the store-keeper's accounts may be reduced to feven; their falaries as follows:

and for the second of the part of the first firs	f.	5.	d.	Tree oh in	
Chief clerk				per annun	
The other clerks each	70				32

The number of officers and clerks necessary for the office of stores and slops may probably be as follows:

Chief clerk and accountant for stores,	who	is to	£ . 400 d.
act as fecretary to the committee fo	r fore	S	700 0 0
	704	Lice!	300 0 0
3d ditto	-	-	150 0 0
4th ditto	-		100 0 0
If more are necessary, each -	-	. •	70 0 0
Store-keeper and accountant for slops	, and i	n lieu	H. Onh-
of house rent, coals, and candles			350 0 0
Ledger-keeper under him -	•	- W (2)	150 0 0
A clerk, at	•	-	90 0 0
Another, at -	-	-	70 0 0

This officer being in an office of trust, and responsible for the stores under his care, should have the nomination of his own instruments, subject to the approbation of the board.

The clerks at present employed in the office for examining the treafurer's victualling accounts may be distributed amongst such other branches as the comptroller shall think sit; the first clerk being of course the additional one to the office for examining the treasurer's accounts.

the contract of the contract o	f. s.	d.
and then to the news mission of the court mission of	000	0
and he should reside in the office	11 14 14	>
	70 0	-0
The four other messengers, each -	52 10	0
The porter, to reside in the office -	40 0	0
The house-keeper, for herself and fervants	80 0	0

The payment of the contingent expences of the office to be transferred from the head messenger to an officer who shall be mentioned hereafter; and the salaries allosted to his assistant, and the other four, to be a full compensation for their duty; no errand money should be allowed, unless when they are sent to a certain distance from town.

Here we must observe, that the present practice of indulging all the clerks in this office with having the postage of their letters to and from the office paid, to the extent of one shilling per week, besides those on the public service, is improper, and ought to be discontinued. The postage of letters on the public service only should be paid, which letters ought to be produced to the secretary, and his initials thereon should be the authority to the paymaster of contingencies for re-imbursing the postage.

In determining the number of clerks requisite for executing the duties of the respective offices, we have necessarily reckoned upon due attendance, without which no judgement could be formed. This attendance ought to be daily, from ten o'clock in the morning until four in the afternoon, and should be strictly enforced, under penalties in case

of failure.

The chief clerks ought all to be in their feats by the hour of ten; and if any of the inferiors are later, a lift of the defaulters should be laid before the board once a week, that the commissioners may pass such sentence on delinquents as they may think fit; and we would recommend that the penalty should be at the rate of 5s, a day, when absent without leave, for every 100l. a year falary, and so in proportion; and that the money arising therefrom should be distributed, at the pleasure of the board, in rewards to those who are most diligent and regular in their attendance. We must also recommend, that the comptroller, or deputy comptroller, do occasionally visit the several offices by the hour of ten in the morning, to see that the regulation is duly complied with; the present relaxed state of attendance makes this measure absolutely not

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We have had occasion, in our former Reports, to remark the bad consequences of permitting public officers to act as the agents of individuals; no where is this practice likely to be allowed with greater abuse than in this office; instances are not wanting of material detriment thereby to the public and to individuals: when we find gentlemen holding the humble fituation of clerks at 50l. a year, and receiving by their agencies from 500l. to 600l. a year, it is not uncharitable to suppose that they submit to the former as instrumental to the latter. We are there: fore decidedly of opinion, that this practice should be prohibited under fevere penalties, as also that of being interested in any vessel hired for the public fervice, or in any stores or provisions purchased or fold for To this end, we recommend that every officer the use of the public. and clerk in this office should take and subscribe an oath of sidelity, and enter into a bond to thrice the amount of his annual falary, the faithful performance of his duty, and that he will not receive, directly or indirectly, any fee, gratuity, perquifite, or emolument whatever, other than his established salary; that he will not act as agent to any person whatever having concern with government; or be interested in any stores; wares, merchandize, or provisions, purchased or supplied for the use of the navy, or in any ship or vessel employed in the service; or give notice to any person whatever, unless called upon by lawful authority, of any fum or fums of money remaining unpaid on thips books, or otherwife: upon proof of default, besides incurring the penalty of the bond, the offender should be dismissed from his office, and rendered incapable of ferving your Majesty in any civil office whatever; and we also are of opinion, that the like penalty of dismission and incapacity should attach on all those who may hereafter take or receive any premium or confideration whatever for the appointment of any clerk or other officer in your Majesty's civil service.

As a proper encouragement for officers to demean themselves faithfully, we are of opinion, that when, from age or infirmities, they are obliged to retire from their situations, an annuity should be granted them, not exceeding half the amount of their annual salaries; but that no superannuation should be allowed, unless from absolute incapability, and the rate determined by the station in which the officer has last served for

twelve months.

We have faid, that public officers ought to receive a full compensation for their services, from the public; the salaries therefore to the efficient officers, and the annuities to those superannuated, should be included

to

yearly in the ordinary of the navy.

Notwithstanding this regulation apparently throws upon the public the whole expence of this office, which at present is in part paid by individuals, yet, in fact, the public will not contribute more than it now does to such expence, for all sees and gratuities ultimately fall upon the public: the contractor calculates upon them when he offers his terms; the merchant adds them to the price of his commodity; and in the manner at present paid and received they are very liable to abuse; they may be a reward for civility, favour, or extra service; they may also be the purchase of undue preference, expedition, and sometimes procrastination.

It is not, however, our intention that the public should be altogether deprived of the contribution of individuals, but that the mode of contributing should be altered, and the contract between the public officer and

the contractor removed.

Certain fees upon business done, and instruments issuing from this office, should, in our opinion, continue to be paid, according to a table hereunto annexed; but such fees ought to be received by a person appointed for that purpose, unconnected with any department in the office, who should give security in the sum of 2,000l. and likewise pay all the contingent expences of the office.

This office may very properly be attached to that of librarian, and executed by the same person, with the assistance of a clerk, should the

comptroller think it necessary.

All fuch fees to be paid previous to any instrument being issued; the chief clerk in every office where the instruments are made out to mark thereon the amount of the fees payable, and keep a check on the receiver, by charging him with such fee in an account which is to be weekly transmitted to the accountant general; to whom also the said receiver should render an account weekly of his receipts and payments, with the vouchers for the latter; the receipts to be checked by the separate accounts of the respective chief clerks, and when found to agree, the weekly amount should be charged upon the receiver, in an account to be raised for that purpose, in which he is to have credit for his authorized and vouched difburfements; which account ought to be balanced once a quarter, and presented by the accountant general to the committee of accounts, who, having examined and approved the fame, should direct so much of the balance remaining in the receiver's hands as they shall think fit to be paid to the treasurer of the navy. At the end of every year the receiver should make out a general account, and make oath thereto before a baron of the court of exchequer, which being examined and approved by the navy board, should be incorporated in the annual account of the treasurer.

In order to shew the rate at which all sees and gratuities are at prefent paid for business done, and instruments issued from this office, we have collected the same from the different returns delivered to us upon oath, and subjoined the account thereof in the Appendix. Before we quit this subject, it may be proper to observe, that in our following Report on your Majesty's dock yards, we shall have occasion to treat more at large of the poundage rate proposed in the Table, No. 114. At present we shall only remark, that it is our intention to recommend bringing the grand receipt of sees to the navy office by a certain poundage rate on the amount of all bills there issued for payment of services performed, and stores supplied.

We trust it will appear that the amount of this moderate rate will be more than sufficient to defray the contingent expences and stationary, both of the navy office and dock yards; should it, however, fall short in years of peace, the excess in time of war will fully compensate any

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he rk i-ly er ne che de ef the The following comparative statement of the present and proposed establishment of this office, will show the difference in the expence to the public.

Present establishment.	24117	. 1		Proposed establishment.
	£.	s.	d.	Lor so
Amount of the falaries,	~			Amount of the falaries
allowances, fees, and				to the ten commif-
				fioners and fecretary 9,900 o
gratuities, per Table				noners and recretary 9,900 0
No. 113 26,	721	0	0	Amount of falaries in
Add—The expence of				the fecretary's office 2,630 o
onecommissionersince	1	100	1	Ditto in the office for
appointed -	880	0	0	bills and accounts 2,700 0
The annual expence of	1.		33	Ditto in the office for it
coals and candles al-				feamens' wages
	THULL	W.	· Li	feamens' wages 1,730, 6 Ditto in the furveyor's fire 7,120 0 Ditto in the office for
lowed the eight com-	apm	Just	Ar	Ditto in the inveyor's
	720	0	0	omce T,120 O
The allowance of coals			1	Ditto in the office for
and candles to other				examining treasurer's
officers	70	0	0	accounts 20 00 00 0
The allowance for at-	100	9	- :-	Ditto in the ticket of the bis
tending payments in	ditto		11.4	fice 14 , 1-151 411 2,620 90
town, &c.	140	0	0	Ditto in the office for ex-
	220	٠	V	Ditto in the office to the form
The allowance of post-		- A Par	17	amining the store-week which
	250	0	0	keeper's accounts - 540 0
The comptroller's half		:50		Ditto in the office for
pay 1	180	0	0	stores 1,910 0
	11 19 11		ALC	Ditto to messengers, &c. 500 0
€.29,0	241	0	0	Ditto in the office for flores 1,910 0 Ditto to messengers, &c. 500 0
Deduct - The amount	30 197		40	norebes, the Malance remaining in
	Service !	414	1	to let to by paid to the freathfeld
of fees and gratuities		JAN W		
paid by individuals 9,	221	0	0	the land the first out
	Digu.	10.7	7.7	seed delore a baron of the confit of
Remains, paid oftenfibly	pi od	5	110	approved by the enery board, the
by the public - 19,	820	0	0	ount of the freafures
Difference 550	000	0	0	Oktion and Miles
A CONTRACTOR OF THE PARTY OF THE	1668	116	11.	to order to the wither are no will
heddrom this	820	0	0	eard ful betweek done, and all
y barovilah ang	Hor	1775	70	and the deline fame from the diff
The second secon	- P			and the second s

The stationary and contingencies we have not included in either statement, although a saving will be produced, and that not inconsiderable, by the attention of the comptroller and committee of accounts; neither have we noticed the premiums received by the commissioners on the appointment of clerks, which may be presumed to fall ultimately on the public by extra allowances and indulgencies.

It appears therefore that, after paying to every officer a full compenfation for the duty required of him, the annual difference of expence to the public will be only 5,000l. an inconfiderable fum compared with the advantages which will be obtained, particularly that of removing the contract between the public officer and the contractor; but this sum too will be compensated by the sees received for the use of the public.

We have recommended that every officer and clerk in this office ought to enter into an engagement not to disclose to any person whatever, unless called upon by lawful authority, any sum or sums of money remaining unpaid on ships books, or otherwise: this practice will in some measure be remedied by prohibiting the officers from being agents; but is further necessary, that the muster books should not be subject to the inspection of any person or persons, except those whose official duty it is to examine them: by the eafy access which every clerk, or even mesfenger, belonging to the office has had to them, much prejudice has arisen to the public, and to individuals; demands have often been made from fuch information by persons not entitled, who under fabricated authorities have received another's due. The chief clerk of the ficket office should take special care of the muster books, lock them up every hight after office hours, and never fuffer them to be inspected but in his presence, or in that of some person in whom he can confide : we are of opinion, that all money appearing due on thips books, and unclaimed for fourteen years after the ship is paid off, should be deemed forfelted, and no longer continue as part of the debt of the navy.

In the course of this inquiry it has appeared that much loss has accrued to the public, and inconvenience to individuals, by the irregular transmission of the muster books: if a ship is lost or taken with ten or twelve months muster books due, neither the wages of the officers and seamen, nor the amount of the slops, &c. with which they have been surnished, can be ascertained; to remedy this, we would recommend that the captains and commanders of your Majesty's ships and vessels should be directed to deliver their muster books monthly, when in port, to the clerk of the cheque of the yards at home, and to the naval officers, governors, consults, or agents abroad, to be forwarded to the navy office; when not in port, to deliver them from time to time to the secretary of the commander in chief, retaining copies on board of all muster books delivered

at fea or abroad.

Instances have occurred of neglect in taking the proper security from officers appointed to offices of trust; we therefore recommend, that previous to any such appointment, the secretary should certify to the board that the requisite security has been given, and the bond lodged with him; and that upon the death, resignation, or removal of any officer who has

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or fo given security, the secretary or accountant general should move the board to call upon the executors and sureties of such officer to render an account, and that the same should be prosecuted and adjusted without delay: it will also tend much to the collection of outstanding balances, was the treasurer of the navy to give notice to the navy board, at the end of every three months, of those who have failed to pay into his hands the sums which they ought to have done conformable to the notification given him by the board, and that it should be the duty of the chief clerk in the office for examining the treasurer's accounts also to represent the same to the board, to the end that a second notice be given to the parties, who not complying therewith within three months from the date of such second notice, the solicitor should be directed to proceed against them in the most summary manner.

Having mentioned this officer, the folicitor, we think it incumbent on us to represent how much the public are interested that he should be a gentleman of ability in his profession, attentive and diligent; we are therefore of opinion that no person ought to be appointed to the office unless approved by your Majesty's attorney general; and that previous to the payment of his bills, which we have found to be considerable in amount, an authority for the service should be produced from the office

or officer who directed it.

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The accounts of all officers employed in foreign fervice ought to be examined as foon as possible after received, and always before the receipt of them is acknowledged, in order to check improper expenditures, which, by not being noticed, the officers may conceive are approved, and continue them: the authority of the officer commanding on the station ought to be obtained for all stores purchased, without which proof of the same being bought at the market price, and a receipt from the party of whom bought, no article should be allowed.

The numerous lift of infupers or fub-accountants, whose accounts are open and depending, should be duly attended to by the chief clerk for examining the treasurer's accounts, who should lay a state thereof every three months before the committee of accounts, reporting the alterations since the last state, and how far the accountants have complied with the

directions of the board.

By a return to our precept to the navy board, "for an account of the "feveral fums due to the public, and outstanding for old naval stores "fold, and naval stores supplied to merchant ships, between the 1st of "January 1750 and the 31st of December 1786," it appears that the sum of 14,317l. 18s. 2d. was then due and unpaid, although some of the board's orders for payment were dated as far back as May 1750, such orders should be followed up as before mentioned, and payment enforced. But this is a trifling sum compared with the amount of the insuper accounts still open and depending. Attention to which cannot be too strongly recommended.

The practice of purchasing or hiring ships and vessels, when required for the public service, by different boards, has been found by experience very inconvenient and detrimental; the performance of this service al-

together

together by the navy board would in our opinion be for the public benefit, the professional knowledge of the members at that board would prevent purchase or hire of improper vessels; and the competition being removed, the tonnage wanted would be obtained at a fair and reasonable rate; whereas, by several boards bidding against each other, the price will be raised, and vessels unfit for the service frequently engaged: the navy board might make the agreement, and the contract be drawn pursuant thereto between the owner and the department for which the ship is wanted.

Besides the regulations we have submitted, there are others equally necessary, which, as they apply to this department in common with the dock yards, we propose to offer in our next Report on the subject of your Majesty's dock yards.

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egether by the navy board would in our coin on he for the control of the bride find the bride find the bride find the board would be not purchase or hire of improper vessels, and the competitive who coved the comage wanted would be obtained at a lair and the comage wanted would be obtained at a lair and the late when the comage wanted would be obtained at a lair and the late when the control of the control o

SIXTHREPORT.

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A S foon as we had finished the examination of the officers and clerks employed in the Navy Office, we turned our attention to your Majesty's Dock Yards; and proceeded to examine upon the spot the several officers and clerks belonging to each of the yards of Deptford, Woolwich, Chatham, Sheerness, Portsmouth, and Plymouth.

The yards at Deptford and Woolwich are under the immediate infpection of the navy board, and are in general visited weekly by the

comptroller and furveyor of the navy.

The yards at Chatham, Portsmouth, and Plymouth, are each superintended by a comissioner resident, who conducts the business under the direction of the admiralty and navy boards, of which last the resident commissioners are members; the commissioner at Chatham has also the charge of the yard at Sheerness.

Although the establishments of the several yards are nearly similar, the order of our proceedings requires that we should state each se-

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The establishment of the yard at Deptford consists of a master attendant, master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, and other inferior officers.

The duty of the master attendant is to attend the survey of all boatswain's stores delivered into this yard; to certify their sitness and proper quality, by signing bills for the same jointly with the clerk of the survey; to inspect the works carried on in the sail lost and rigging house; and when the sails and rigging are made and sitted, to see them properly stowed away in births in the store-house, and to visit the same occasionally, to see they are kept in good condition, and that the sails are aired at proper seasons; jointly with the clerk of the survey to give directions for making out rigging and block warrants, and abstracts for canvas for sails, for the guidance of the store-keeper in making

making out timely demands of such articles as are necessary for carrying on the service; to examine the store-keeper's issues and returns on the feveral heads relative to his department; on the arrival of thips from fea to examine their ground tackle, rigging, fails, and all other boatfwain's stores, and to distinguish the state of such articles before they are delivered into the charge of the store-keeper; to examine and report upon the boatswain's expence books; to attend every morning the call of the boatswains of the several ships in the harbour; to muster the ordinary, and divide them into proper gangs for carrying on the different duties required on board the ships in harbour and on shore; to approve of and enter all feamen requifite for carrying on the faid fervices, and to dif. charge them when necessary; to attend the launching, docking, undocking, and graving all ships of war at this yard, and to direct and see laid out proper anchors, chains, cables, bridles, &c. for the fecurity of the same, and attend that they be kept in good repair: to visit occafionally the ships in ordinary, and see that they are properly secured at their respective moorings, are kept clean, aired, and that the officers attend their duty; to direct the mooring and unmooring, transporting, malting and unmalting, ballalting and unballalting the thips of war; to attend the launching of your Majesty's ships built in merchants yards in his district, and navigate them where directed; to attend the failing of all ships of war from this yard to Long Reach, and provide them with proper pilots; to superintend the loading of all store ships at this yard for foreign service; to give the necessary directions to the masters of transports, and to all the failing craft at or belonging to this yard; to attend the furveying, valuing, and approving of all thips tendered to the navy board for purchase or for hire, as transports or store ships, and report his opinion thereof.

His attendance is constant during the working hours of the yard, and at all other times of the day and night when the service requires it, not excepting Sundays. He has a salary of 2001, a year, reduced by the shilling and civil list deductions to 1851; he has an allowance of 20s. a year for stationary, and the wages of two servants borne on the ordinary, at 17s. 6d. per month each, which amounts to about 181, a year clear, and makes his certain annual net receipt 2041.; he has an unsuraished house in the yard for his residence, and an allowance of 10s. a day when employed on service out of the yard, in transporting ships, surveying transports, &c. which allowance in the year 1784 amounted to the sum of 631. 10s.; his family have also occasionally received presents from persons interested in vessels which have stopped at the moorings, which may have amounted from 501, to 801, a year; and he has received presents of liquor from masters of ships which have stopped at the moorings, from

malters of transports, and from contractors for stores.

The master attendant is allowed one clerk, whom on a vacancy he has the nomination of, and receives a premium of about 300l. on his appointment.

This clerk has a falary of 40l. a year, and is permitted to receive certain fees and gratuities from contractors and others, which in years

of peace amount to about 60l. in those of war to upwards of 200l. a year: his duty and attendance is stated in the Appendix.

The duty of the master shipwright is to assist in surveying the quality of all stores received into this yard, and certify the same; to inspect the work of all the artificers employed (except the sailmakers and riggers) in building and repairing of ships, or in any other buildings, docks, wharfs, slips, &c.; to attend the survey, valuation, and approval of all ships tendered to the navy board for purchase or hire, and report his opinion thereon, jointly with the master attendant and clerk of the survey; and to per-

form such other services as are specified in his instructions.

His attendance is constant during the working hours of the yard, and at all other times when necessary: he has a salary of 2001, a year reduced by the shilling and civil list duties to 1851.; an allowance of 41, a year for stationary, subject to the like deductions; he is allowed five apprentices, his emoluments therefrom, besides his apprentice see, he estimates in years of peace at 1501, annually; in time of war, or when extra is allowed, the amount may be 2001, a year; his net receipt in the year 1784 was 3381. 14s; he has an unfurnished house in the yard for his residence, and is allowed 10s, a day when employed on duty from the yard, in surveying ships, &cc and has occasionally received presents of liquor from contractors and others.

The master shipwright is allowed two affistants, two clerks, a timber measurer, and a sawyer's measurer; their duty and attendance is stated at large in the Appendix. Their salaries, allowances, seen,

gratuities, and emoluments, are as follows:

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Stations,	Salaries & Wages	Allow- ances.	Emolu- ments.	Fees and Gratuities,		Deducations.	Net Be-
aft affiftant 201221 2d ditto 100121 1ft clerk 2d ditto Timber measurer Sawyer's measurer	6. s. d. 100 0 c 100 0 0 45 0 c 39 at 2 6 a day 39 at 2 6 a day	6, s.d. 1 10 0 13 50 0 8 0 0	80 00	£, £, d. 263 0 0	6. 1. d. 205 7 6 192 16 6 316 0 0 40 0 0 79 0 0	1.111	6. f.d. 202 37 0 390 4 0 316 9 8 40 0 0 79 b 9

The mafter shipwright has the nomination of his clerks on a vacancy,

and receives a premium of gool. on the appointment of each.

The duty of the clerk of the cheque is to keep books, containing the names of all shipwrights, artificers, and labourers, &c. belonging to the yards, to muster them daily, and to make out pay books for them wages at the end of each quarter; to keep books containing the names of all the officers, ship keepers, and seamen belonging to the ordinary; to muster them monthly on shore, and once a week at least on board in the night, after the watch is set, and to make out pay books for their wages

at the end of each quarter; to keep books containing the names of all officers and feamen, &c. belonging to the ships in commission at the port; to muster them once or twice a week; to send copies of such books to the navy board, on any of the ships leaving the port; to muster all hired transports and vessels daily, and to transmit accounts thereof to the navy board; to transmit to the admiralty and navy boards a weekly account of the ships in commission at the port; to survey and view the quality of all stores received, and works performed in the yard by contract, to take an account of the quality and measurement thereof, and, upon application, to make out bills for the same; to receive the money arising from the sale of old stores, and to pay the same to the treasurer of the navy; to pay all the contingent expences of the yard, and render an account thereof quarterly, supported by proper vouchers, at the comptroller of the navy's office: he gives security to the amount of 2,000l. with two sureties.

His attendance is constant, and he resides in the yard.

He has a falary of 2001. a year, reduced by the shilling and civil list deductions to 1851.; he has an allowance of 51. a year for stationary, subject to the like deductions; he has also an allowance of sixpence in the pound for paying conduct money to seamen, and of two pence in the pound on the amount paid by him for the contingent expences of the yard, and on the amount of the money received by him for old stores; he has also an allowance of 10s. a day for travelling charges, when employed on duty from the yard, which allowances amounted in the year 1784 to 1301. 10s. 2d. making the whole of his net receipt for that year 3201. 2s. 8d.; besides which, he has an unfurnished house provided for him in the yard, and receives occasionally a few dozens of liquor in presents from contractors and others; but the annual amount of his allowances have considerably decreased since 1784; in the year 1786 they did not amount to more than 651. Is. 4d.

He considers himself entitled, according to custom, to receive a premium of about 2001. on the appointment of clerks in his office, in case

of vacancies.

There are five clerks and a fawyer's measurer employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, sees, gratuities, and emoluments, are as follows:

Stations.	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and Gratuities.	Total.	Deduc- tions.	Net Re- ceipt.
rift clerk 2d ditto 3 ditto 4th ditto 5th ditto Sawyer's measurer	£. s. d. 45 0 0 40 0 0 35 0 0 30 0 0 39 at z 6 a day.	36 13 0	£. s.d. _ _ _ 36 16 6	£. s.d. 220 00 140 00 160 00 102 00 15 00	180 00 256 2 0		£. 1. d. 265 0 0 180 0 0 256 2 0 173 13 0 55 0 0 93 7 5

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The duty of the store-keeper is to inspect, in concert with his brother officers, all stores served into this yard, and upon finding them of proper quality, according to contract or warrant, to take them into his charge, and deposit them safely, so as to prevent decay and embezzlement, as well as to be in readiness for issuing when called for; to keep an exact account of the receipt, issues, and remains of every thing committed to his charge, both as to weight, number, and measure, and send monthly accounts of the same to the navy board in the manner particularly directed by his instructions; to certify or sign bills for all stores received, and to issue none without a warrant signed by two of the principal officers.

He gives security to the amount of 4,000l. himself in 2,000l. and his

two fureties in 1,000l. each.

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His attendance is constant; he resides in the yard, where he has an

unfurnished house, provided by the public.

He has a falary of 2001. a year, reduced by the shilling and civil list duties to 1851. and 101. a year for stationary, subject to the same deductions; he has also certain established allowances, namely, 401. 2 year for receiving and iffuing flops, fixteen pence in the pound upon all money paid to poor people for picking oakum, 4s. for marking every thousand yards of canvas, and 10s. a day on travelling charges, when absent from the yard on duty; which allowances amounted in the year 1784 to 611. 14s. (but there was no canvas marked in that year) making the whole of his net receipt for that year 2551. 198. an unfurnified house in the yard, and a few dozens of liquor occasionally in presents from contractors and others; his profits on marking canvas he estimates at an average to be about 60l. a year; during the late war he has received to the amount of 300l, a year for this business, as most of the canvas was then marked at this yard; he also derives an emolument from the recommendation of clerks to fill vacancies in his office; although all store-keepers are prohibited, by an admiralty order dated the 5th May 1773, to require or take premiums on the appointment of clerks, yet fuch order is not strictly complied with in this yard.

There are seven clerks employed in this office, who give security in five times the amount of their annual salaries; their duty and attendance are stated in the Appendix. Their salaries, allowances, sees, gratui-

ties, and emoluments, are as follows:

Stations.	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and Gratuities.	l oral	Deduc-	Net Re- ceipt.
rft clerk	£. s.d.	£. s. d.		~	£. s. d.	£. s.d.	£. s.d.
ed ditto -	50 0 6	\$ 500 A SO SO SO SO	11 -	158 00	The second section is the		208 00
d ditto	50 00	10 0 0	-	160 0 0	220 0 0	-	220 0.0
th ditto =	45 0 0	-	-	1 5 00	50 0 0	_	50 00
th ditto -	40 0 C	_	-	8 00	48 0 0	_	48 00
th ditto -	40 0 0	-		-	40. 0 0	_	40 00
th ditto -	40 0 0		10	-	40 0 0	- 12	40 00

The duty of the clerk of the furvey is to grant warrants on the flore. keeper, jointly with the mafter attendant and mafter ship wright, for the issue of all stores to boatswains and carpenters of ships of war, both for fea and harbour fervice, and to keep a charge on them for the stores received, both as to quantity, fize, length, weight, and wear; to draw out fair indents of all stores supplied boatswains and carpenters of ships of war going to sea; to give a copy thereof to the commanders of the faid ships before they leave the port, and transmit a duplicate of the same to the surveyor's office in London; to adjust the accounts of the boatswains and carpenters, collect their receipts, and the charges against them, compare their allowed expence and remains at the end of the voyage, to balance their respective accounts, and transmit fair copies thereof to the navy board; to furvey all rigging, fails, ground tackle, and stores of every kind, in the boatswains' and carpenters' charges to join the other principal officers of the yard in making timely requilitions to the navy board for all stores and materials, that the service may be constantly supplied; to join the proper officers in the survey of all stores and materials ferved into this yard, as to the quality, weight, menfuration, and tale, as well as of all works performed by contract, and to certify on the back of the bills their agreement or disagreement with the contract; to join in forming estimates of the probable expence of the ensuing year, under the heads of extra, wear and tear, and ordinary; and to transmit quarterly to the navy board an account of the actual expence under each of these heads; to warrant all return of stores on the Hore-keeper, diftinguishing in fuch warrants the use they may be applied to for the benefit of the service; to keep a charge on the several officers houses and offices, and on the various store cabins; to keep an account of the particular head of expence on every article of stores, as well for building and repairing ships as for the yard use in general, and to transmit quarterly specifications thereof to the navy board; to attend with the other officers the furveying, measuring, and valuing all hired transports, armed ships, store ships, and tenders; and, in general, to execute all fuch orders as the commissioners of the navy see cause to issue for the public fervice.

His attendance is constant, and he resides in the yard; he has a salary of 2001. a year, reduced by the shilling and civil list duties to :851.; he has an allowance of 61. a year stationary, subject to the like deductions, and an allowance of 10s. a day as travelling charges, when employed on service from the yard; this allowance amounted in the year 1784 to 21. 10s. making the whole of his net receipt for that year 1931. Is; besides which, he has an unsurnished house in the yard provided for him by the public, and occasionally receives a few dozen of liquor in presents from contractors and others; he likewise receives premiums on the appointment of clerks in his office, to the amount of two hundred

guineas for each.

There are four clerks employed in this office; the duty and attendance of each are stated in the Appendix. Their falaries, allowances, fees, gratuities, and emoluments, are as follows:

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Stations.	Salaries & wages.	Allow- ances.		Fees and Gratuities.		Deduc- tions.	Net Re- ceipt.
rit clerk 2d ditto 3d ditto 4th ditto	£. 3. d. 45 0 0 40 0 0 30 0 0 30 0 0	£. s.d.	io de orti	£. s. d. 160 11 7 140 0 0 250 0 0 6 0 0	180 0 0 280 0 0	1	£. 1. d. 213 11 7 180 0 9 280 0 9 36 0 0

The duty of the purveyor is to furvey, mark, and report all oak timber tendered by merchants and others for the use of the navy; to purchase fundry kinds of small stores for the use of the yard, not served by contract.

The performance of this duty occupies the whole of his time.

He has a salary of 60l. a year, reduced by the civil list duty to 58l. 10s.; he is allowed one apprentice, by whose earnings he receives clear about 20l. a year; he has an allowance of 8s. a day for travelling charges, when employed on duty twenty miles and upwards from the yard; if less than twenty miles, or when purchasing small stores in London, 6s. 8d. a day, which allowance amounted in the year 1784 to 104l. 5s.; he has likewise an allowance from the tradesmen of whom he purchases small stores, for paying them ready money for the same, which allowance amounted in the year 1784 to about 30l.; he has also a fee or gratuity from the timber contractors of one guinea for every hundred load of timber delivered into the yard, which in 1784 amounted to about 50l.; making the whole of his net receipt for that year about 262l. 15s.

The duty of the surgeon is to attend the artificers and workmen of the yard who receive hurts in the service, and the officers and men of the ordinary when sick; his attendance, by himself or affistant, is constant, one of them being required to be always in the yard during the working hours of the men, be those ordinary or extraordinary, day or night, that affistance may always be ready in case of accidents.

He has a falary of 100l. a year, reduced by the civil lift duty to 97l. 10s. and an allowance of twopence per man per month from the ordinary, and from the artificers and labourers employed in that yard; this allowance amounted in the year 1785 to 142l. 7s. 6d. making, with his falary above-mentioned, 236l. 17s. 6d. out of which he paid his affitant 21l. and the remainder, being 218l. 17s. 6d. was his net receipt in that year; besides which he has an unfurnished house in the yard provided by the public for his residence.

The duty and attendance of the boatswain and porter of this yard are stated at large in the Appendix; each of them has an unfurnished house for their residence in the yard. Their salaries, allowances, sees, gratuities, and emoluments, are as follows:

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Stations.	Salaries & wages.	Allow-	Emolu- ments.	Fees and Gratuities.	Total.	Deduc- tions.	Net Re- ceipt.
Boatswain - Master Porter -	£. s. d. 80 0 0 30 0 0		£. s. d. 250 0 0 from his tap.	70 0 0	290 0 0	3 0 0	147 00

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Here it is proper to remark, that the chief emolument of the porter arises from his being allowed to keep a tap in the yard; and that he pays by agreement out of his income 100l. a year to a Mr. John Crockford during his life, who does not appear to be in the service of the public, or to perform any duty whatever.

That the whole annual income of the officers and clerks belonging to this yard may appear at one view, we have composed and annexed in the Appendix a table of the salaries, allowances, sees, gratuities, and emoluments of each officer and clerk for one year; by which it appears that the total amount of their receipt for that period was 6,059l. 4s. Id. of which the sum of 3,857l. 12s. 6d. was paid by the public, and the remainder, being 2,201l. 11s. 7d. by individuals.

The establishment of the yard at Woolwich consists of a master attendant, master shipwright, clerk of the checque, store-keeper, clerk of the survey, purveyor, surveyor, clerk of the rope yard, master rope maker, and other inferior officers.

The duty and attendance of the master attendant is nearly similar to that of the like officer at Deptford, and is stated at large in the Appendix: he has a salary of 2001. a year, and 11. for stationary, subject to the one shilling and civil list duties; is allowed two servants, for whom he receives 221. 15s. annually; he has an allowance of 10s. a day as travelling charges, when employed on duty distant from the yard, exclusive of which his net annual receipt is 2061. 3s. 6d. with an unfurnished house in the yard; and considers himself entitled to a premium of 2001. on nominating his clerk; and occasionally receives a few dozens of liquor in presents from contractors and others.

There is one clerk employed in his office, who has a falary of 40l. a year, and receives besides, sees and gratuities to the amount of about 34l. a year in peace, and considerably more than double that sum in years of war.

The duty and attendance of the master shipwright are the same as at Deptford: he has a salary of 2001. a year, and 41. for stationary, subject to the usual deductions; he is allowed five apprentices, the profits from whose earnings amounted in the year 1786 to 1541. 10s. which is about

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shout the annual average of such profits, exclusive of the apprentice feed he may occasionally receive with any of them, which hitherto has never exceeded 30l. and that only in two instances; the net amount of his annual income is about 343l. 4s. with an unfurnished house in the yard; an allowance of 10s. a day as travelling charges, when employed on duty distant from the yard; and the benefit of a premium of 200l, on nominating clerks to vacancies in his office; he also occasionally receives a few dozens of liquor in presents from contractors; he is allowed two assistants, one of whom is master caulker, two clerks, a timber measurer, and a sawyer's measurer; the duty and attendance of each is stated at large in the Appendix. Their salaries, allowances, sees, gramities, and emoluments, are as follows:

Stations.	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and gratuities.	Local	Deduc- tions,	Net re-
If affiliant and mafter caulker } If clerk ad ditto Timber measurer	100 0 0 100 0 0 45 0 0 40 0 0	of the or the converse	6. s.d. 110 0 0 48 0 0	63 9 6	148 0 0 122 17 0 10 0 0	2 10 0 2 10 0 Z	107 10 145 10 123 17 40 0
Sawyer's measurer	a day. 39 at z 6 a day.		23 0 0	e doce r office	63 to 8	wazani	63 10

The duty and attendance of the clerk of the check are nearly the same as at Deptford, and he gives the like security: he has a salary of 2001, a year, and 51. a year for stationary, subject to the usual deductions; an allowance of two pence in the pound for paying the contingencies of the yard, and he derives an emolument from the assignment of notes for the wages of the artificers, labourers, and ordinary of the yard, according to certain stated rates, viz. for a note to a man belonging to the ordinary 6d. to an artificer or labourer on a three penny stamp 1s. when above 101, and on a sixpenny stamp 1s. 6d.; which notes enable the parties to obtain credit on the wages due to them; this perquisite produced him in the year 1784, 661. 7s. 3d.; out of which he paid his clerks for their trouble 51. 13s.; his net receipt for that year was 2811. 1s.; besides which, he has an unfurnished house in the yard, receives occasional presents of liquor from contractors, and also premiums on the appointment of clerks to vacancies in his office.

There are five clerks and a fawyer's measurer employed in his office; their duty and attendance are stated at large in the Appendix. Their salaries, allowances, sees, gratuities, and emoluments, are as follows:

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Stations Tol.	Sale une A Wages.	Allen-	Bandin-	Food and gratuities	Total	Delutes o fions	Mar to
Tift clerks	45 0 0 40 0 0	6. 4. d. 36 0.0 36 0.0 60 0.0	€ * 4 = = -	54 0 0 178 0 0 56 0 0	6. 1rd.	6 <u>-</u>	6. s.d. 136 00 254 00 151 00
5th ditto 5th ditto Sawyer's measurer	30 0 0 30 0 0 39 at 2 6 a day	16 00	22 TE 0	70 0 0	30 0 0 100 0 0 97 12 0	1 <u>=</u>	30 0 0 100 0 0 97 12 0

The duty and attendance of the store-keeper are nearly similar to those of the like officer at Deptford yard; and he gives fecurity in the fum of 2,000l.; he has a falary of 200l. a year, and 10l. a year for stationary, subject to the usual deductions; an allowance of 30l. a year for receiving and iffuing flops; fixteen-pence in the pound on the money paid for picking oakum; fourpence for every thousand yards of canvas marked; and 10s. a day for travelling charges, when employed on duty distant from the yard; the net amount of his income for the year 1784 was 2271. IIS.; but there was no canvas marked that year; his average annual advantage from which in time of peace he estimates at 351. a year, in time of war at 1001.; he has an unfurnished house in the yard, and, though not authorized, he does receive premiums on the appointment of clerks to vacancies in his office.

There are five clerks employed in his office; the duty and attendance of each is flated in the oppendix. Their falaries, allowances, fees, gratuities, and emoluments, are as follows:

Sindost,	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and gracuities.	Total.	Deque-32	Net to
re cleiki	6. s. d.	£. s. d. 13 13 6 19 9 6	£. s.d.	£. s.d. 123 17 6	£. sid.	4, 4,48	£ (7) d.
3d ditto	45 0 0 40 0 0	- - -	=	25 0 0 8 8 0	70 0 0 48 8 0 40 0 0	<u> </u>	48 8 0

The duty and attendance of the clerk of the furvey are nearly the same as at Deptford; he has a falary of 2001, a year, and an allowance of 61, a year for flationary, subject to the usual deductions, and 105, a day when employed on duty distant from the yard; the net amount of his income in the year 1784 was 1961. 11s.; besides which, he has an unfurnished house in the yard, and considers himself entitled to receive a premium of two hundred grineas on the appointment of each clerk to vacancies in his office; and occurrenally receives a few dozens of liquid in prefents from contractors di lo tot car e le d'in mortant de le receives und executes all the Buries of the ciffic

There are three clerks employed in his office, the duty and attendance of each is flated in the Appendix. Their Islanies, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	wages.	Allow- ances	Emolu- ments.	Fees and gratuities	Total.	Deluc-	Net le- culpt.
rft clerk	£. s.d. 45 0 c	£. s.d. 13 13 6	£, s.d. <u>=</u>	£. s.d. 150 14 6 88 0 0	6. s.d. 179 8 0 128 0 0	£. j.d.	£. s.d. 179 8 0 128 0 0

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The duty and attendance of the purveyor is nearly similar to that of the like officer at Deptford; he has a salary of 60l. a year, subject to the civil list deductions; he is allowed an apprentice, whose earnings net him in general 20l. annually; he is allowed travelling charges when employed on cuty distant from the yard, according to the rates let forth for his fellow officer at Deptford; and he has an allowance from some of the tradesmen of whom he purchases small stores, which is optional, but usually amounts to about two and a half per cent, on the amount; he has also a gratuity from the timber contractors of one guinea for every hundred load of timber surveyed by him; the whole of his net receipt in the year 1784 was 1851. 8s.

The duty and attendance of the surgeon is the same as at Deptford: he has a latary of 1001, a year, subject to the civil list deduction, and an allowance of two pence per man per month from the artificers and then in the yard, and from the ordinary; which amounted in the year 1785 to about 1001, out of which he paid his affiftant 201, thereby reducing his net receipt for that year to 1771, 102,; besides which, he has an unfurnished house in the yard.

The duty and attendance of the boatswain and porter are set forth in the Appendix. Their salaries, allowances, sees, granuities, and emoluments, are as follows:

	Figure &	6. 65-3. 5	Maria Maria de	1 1/2 2 1		A	
Boatfwain Deputy poster	6. s.d.	6. 1.4.	L. 3. d. 100 from	6. a.d. 12 23 0	£, J. d. 92 T3 C	So to his	6. s.d. 89 13 0 50 00
	99 91 962 }	51 7 05 24 195	· his cap			principal	

Here it is proper to remark, that the duty of porter faceceuted by a deputy, the principal performing no part of the duty in perfon; but he teceives by agreement 80l. a year out of the falary and emulaments of his deputy, who executes all the duties of the office for 56l. a year.

The duty of the clerk of the rope yard is to muster daily the workmen employed therein, and to keep an account of their earnings; he is also store-keeper to the rope yard, and as such is charged with all hemp and tar received, and is accountable for the same, as well as for every

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article manufactured therein, and for all the utenfils.

His attendance is constant, and he resides in the yard: he gives security in the sum of 2,000l.: he has a salary of 100l. a year, subject to the civil list deduction; and he derives an emolument from making out as signment notes to persons who supply the workmen of the yard with money for their subsistence, at the rate of 1s, per note, which produced him in the year 1784, 8l. 1s. 5d.; he has likewise an allowance of 1os, a day when employed on duty distant from the yard, which in the year 1784 produced him 71l. but this was uncommon, for since that year he not received any such allowance; the whole of his net receipt for that year was 176l. 11s. 5d.; besides which, he has an unsurnished house in the yard, and receives a premium of 250l. on the appointment of his clerk; he did once, in the year 1781, receive a gratuity of 8ol. from several hemp merchants for expediting the receipt of their hemp, and for sorwarding their bills, since which he has not received any kind of gratuity whatever, a sew dozens of liquor excepted.

There is one clerk employed under him, whose duty is to assist in the general business of the yard; to muster the workmen morning and evening; keep an account of their earnings; and keep the accounts and make up the books of the rope yard; to attend the receipt and delivery

of all stores received and issued, and state an account thereof.

His attendance is constant during the working hours of the yard, and

at all other hours when the fervice requires.

He has a falary of 40l. a year, and has an allowance of 7½d. for each half day the rope makers work extra, which amounted in 1784 to 4l. 1s. 6d.; he also receives gratuities from contractors for hemp and tar, which in that year amounted to 21l. 12s. but on an average of war and peace such gratuities may amount to about 50l. a year; he has likewise an allowance of 6s. a week for inspecting the watchmen, setting them, and attending the gate; which amounted in 1784 to 15l. 14s. making the whole of his net receipt for that year 81l. 7s. 6d.

The duty of the master rope maker is to inspect the quality and condition of hemp and tar, to enter the quantity received and issued, and to balance with the clerk of the rope yard weekly; to superintend the making and shipping of all cables and cordage; to enter the demands for the same, and set them off when made; in time of war to attend the survey and issue of hemp at London to the contracting rope makers; to inspect the manufacturing of it into cordage, and to attend the survey of cordage at Deptford yard. His attendance is daily; he has a salary of rook a year, subject to the civil list deduction; he is allowed four apprentices, whose earnings produced him in 1784, 751. 18s. 6d.; he also receives an allowance of ros. a day when employed on duty distant from the yard, which in that year amounted to 261. making the whole of his net receipt for the year 1785, 1931. 8s. 6d.

In the year 1783 he received fol. 5s. in gratuities from contractors for hemp, being at the rate of 3l. for every hundred tons; but fince that time he has not received any gratuity whatever, a few dozens of liquor excepted.

All the officers and clerks in this yard execute their duty in person

except the porter, who never attends, but performs his by deputy.

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That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in the Appendix, a table of the salaries, allowances, sees, gratuities, and emoluments of each officer and clerk for one year; by which it appears, that the total amount of their receipt for that period was 4,908l. 17s. 5d.; of which the sum of 3,772l. 17s. was paid by the public, and the remainder, being 1,136l. os. 5d. by individuals.

The establishment of the yard at Chatham consists of a commissioner resident, two masters attendant, a master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, clerk of the rope yard, master rope maker, and other inferior officers.

The duty of the relident commissioner appears to be, to controul the payment of ships companies affoat; and at the pay-office on shore the payments made by recals on thips books; to controul the payment of wages to the artificers and labourers employed in the yards of Chatham and Sheerness, and that of the warrant officers and extra men of the ordinary; to attend the master of the ordinary the first day of every month, and fee that the superintending masters do their duty; to superintend the sales of old stores not fit for use; to make contracts; and treat for the supply of particular stores necessary for this yard, when directed so to do by the navy board; to examine and approve the entry of all feamen who are proposed by the masters attendant for the ordinary, and also of the servants to be entered for the officers; to judge of the propriety of discharging those who are reported unfit for the service; to examine and approve of the entry and discharge of all artificers, labourers, &c. belonging to either of the yards, and of their removal to the stations proposed for them, and to approve of the fervants they are respectively entitled to; to inspect and transmit all letters and accounts from the officers of the yard to the navy board; to fend to the hospital all such seamen of the ordinary, and also such as may be fent to this port not cured from the fick quarters or from ships in commission; to lend lists to the pary board of all those reported unserviceable by examination at the hospital; to visit the hospital frequently, and see that the officers thereof do their duty; to assemble the officers of the yards and matter workmen at least once a quarter? and cause the standing orders from the navy board for the preservation of the stores, and good government of the yards, to be read to them : to take cognizance of all improprieties, neglects, and embezzlements which Stateons

which may happen in the yards, and to punish for the fame according to the usual custom, and the statutes provided for that purpole; attend that the yards be properly watched by day and night; to gin the parole, and receive the reports of the guard and patrole; to observe that a proper watch is kept on board the thips in ordinary, and that the moorings and transport buoys are not occupied by any veffeli but fuch as belong to your Majesty; to suffer no foreigners to view the yards, nor strangers whatever to be admitted, whose names and places of abode are not previously announced to him, and his approbation given for their admission; to administer the oaths for qualifying commission or warrant officers, and to widows for receiving their pensions; and to give orders to the officers of both yards for the execution of fuch works as the standing warrants or directions of the nav board do not comprehend, and in fuch cases as in their nature will not admit of delay, without detriment to the fervice; to superintend the conduct of all the officers, their clerks and others belonging to the yards, in order that due attention and attendance may be given to the duties of their refrective flations and emoluments; to correspond with the admiralty and navy boards, cand inform of the arrival and failing of all thips at the ports of the docking and undecking of the thips, and of all other occurrences in this department, and to lend's weekly account to the admiralty of the proceedings on board of all the an allowance each of 11s. 8d for every day they are troq ni sqial

The attendance of the commissioner is constant; he resides in Charles ham yard, and is never absent without leave from the lords of the admiralty. He has a salary of 500l, a year, reduced by the shifting and divil list deductions to 462l, 100s. he has at allowance of 12l, a year, subject, to the above deductions, for books officionary; and string for his office; he has also an allowance of 400s for every day he is employed in paying ships associate this port, and at Sheerness of the Note, which allowance produced him, in the year 1784, 140l. 9s.; the net amount of his income, soft that year, was 623l. 1s.; he has an unfornished house in Chatham yard for his residence, and couls and candles for his use therein; he has also premiums on the appointment of clerks, upon vacancies in his office, generally three hundred guiness for each, and is permitted to receive his half pay as captain of the navy.

being net a 781. a year.

He is officially one of the supervisors of the chest at Chatham, and is entitled to 1 is. 8d. each day he attends that duty; but the present commissioner has declined receiving this allowance since the year 1783; on account of the failure of the fund for the support of the chest.

There are three clerks employed in this office. The duty and at-

tendance of each are flated in the Appendix.

Their falaries, allowances, feet, gramities, and emolements, are at follows:

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Stations.	Salaries.	Allows	Beloft.	Pets and Granulting	Total.	Deduc- cions.	Net po-
ıft clerk - ad clerk - ad clerk -	50 0 0 50 0 0			501 0 0	£. s.d. 178 17 0 113 11 0 40 5 0		£. 3. 40 178 17 10 113 11 0 40 5 0

The number of ships at this yard requires two masters attendant; their duty and attendance is nearly the same as that of the master attendant at Deptsford, and is stated at large in the Appendix; they have each a salary of 2001. a year, reduced by the shilling and civil life duties to 1851, and an allowance of 108, a year for paper money, subject to the said deductions; they are each allowed two servants, whose wages produce them about 191, annually, and an allowance of 108, a day when employed on duty distant from the yard, exclusive of which their net annual receipt is about 2011, 48, 3d, with an unfurnished house in the yard, and also receive each a moiety of the premium given on the nomination of their clerk upon a vacancy; they likewise occasionally receive a few dozens of liquor in presents from contractors and others.

They are officially governors of the cheft at Chatham, and receive an allowance each of 11s. 8d. for every day they attend that duty, which, in the year 1784, amounted to 631, 11s. 8d. to one of them.

There is one clerk employed in their office, whose duty is stated in the Appendix; he has a salary of 401 a year, and received sees and gratuities to the amount of 1211 32. 6ds in the year 1784; he has also an allowance for attending the payments of the chest at Chatham, and for other business done in the affairs of the said chest, which produced him, in the year 1784; 551-142-143 and 112 12 13 14

forced him, in the year 1784, 1.1 The duty and attendance of the mafter thipwright are the fathe as at Deptford; the hases filery of soul a year, redeced by the shilling and civil lift duties to 18 glugalio an allowance of 21. a year for stant tionary, subject to the fait deductions; he is allowed five apprentices! whole earnings produced him, in the years 184, 2461288. 6df; which he estimates to be the annual average of their emplings in beace affect war, believe the advantage of an apprentice for, which he longetimes receives with fome of them to be is officially a governor of the items. at Chatham, and adcourse unitralid wance for bach day's attendance on that duty of 3 hours of the part of 4 and instead to ball 499 and instead to ball 499 and instead to ball 499 and instead of the ball 499 and he confiders the annual menge middination and the about 301; the above fums, making together paddings beef one desente and the of his income it the branger plus special was been his at while the house in the yard, an allowance of ros. a day when employed on dely diltant from the yard, and the benefit of premiums on the appointment of clerks in his office, in case of vacancies; and occasionally receives a few dozens of liquor in presents from contractors and others; he has likewife Stations

likewise the customary present from the navy board, on the launch. ing of thips from the docks of this yard, which is a piece of plate, or money in lieu thereof, according to the rate of the thip, viz.

1	and the same of the		L.	5. d.	10
Fo	r a first rate	-	30	0 0	
	a fecond ditto		25	0 0	
	a third ditto	4	20	.0 0	
	a fourth ditto	-	15	0 0	
teller	a fifth and fixt	h ditte	0 10	0 0	4

the distriction of the colored panet of the colored to the colored to the colored to and this gift, we understand, is bestowed on the master shipwright of every yard. a sale of out you contra and a disc, to a

: touchithin it

He is allowed two affiftants, two clerks, a timber measurer, sawyer's measurer, and painter's measurer; the master caulker is also under his orders; the duty and attendance of each are stated in the Appendix, Their falaries, allowances, fees, gratuities, and emoluments, are as follows: adjust histories, the yard, and aim receive rate a contry of the rate

Starions.	Salaries & Wages.	Allow-	And the second second	Fees and Gratuities.	. IspaTe	Deduc- tions. Net re- ceipt.
nft affiftant - 2d ditto nft clerk	6. 5. 6. 400 0 0 100 0 0 45 0 0	6. s.d.	100 0 0 100 0 0	51 8 6	200 12 0 200 0 0 121 17 0	2 10 0 197 10 0 - 121 17
ad ditto Timber measurer Sawyer's measurer	40 0 0 35 10 9 at 25. 6d. a day.	A3v Z;3	29.90	80 17 0	41 0 0 169 1 490 auotha 171 5 6	- 41 0 - 169 4
Painter's measurer	at 25. Id. a day. 100 0 0	oud ont	lo sual	n the a	259 16 6	41 10 0 168 0

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The duty and attendance of the clerk of the cheque is nearly the same as at Deptford, with the addition of mustering the marines at this port on the last day of every month; and in case of their removal to any other quarters, to muster them the day on which they begin their march; and when any embark, to muster them on the day of embarkation. He gives fecurity in the fum of 2000l. with two fureties; he has a falary of 2001, a year, and an allowance of 51, a year for stationary, both subject to the shilling and civil list duties; he has an allowance of 2d. in the pound on the amount of all contingencies and bounty money paid by him; he has also the like allowance on all the money received for old stores fold at the yard; which allowances produced him together, in the year 1784, 471. 5s. 7d.; he has likewife an allowance for mustering the marines, at the rate of 3l. per annum for each company in time of peace, and of 51. in time of war, from which the marine poundage of 1s. in the pound is deducted; this allowance produced him, in the year 1784, 60h; he is also allowed 10

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108. a day when employed on duty distant from the yard, which, in 1784, amounted to 51. 188. being the usual allowance for going to London to pass his accounts; which together made his net income, for the year 1784, 3021. 168. 1d.; besides which he has an unsurnished house in the yard for his residence, and occasionally receives a few dozens of wine in presents from contractors and others; he likewise receives a premium of three hundred guineas on the appointment of clerks to vacancies in his office.

There are seven clerks employed in his office, one of whom acts likewise as sawyer's and painter's measurer; their duty and attendance are stated in the Appendix. Their salaries, allowances, sees, gratuities, and emoluments, are as follows:

Stations.	Salaries & wages.	Allow- ances.	Emolu-	Fees and gratuities.	Total.	Deduc- tions.	Net re- ceipt.
1ff clerk - 2d ditto - 3d ditto - 4th ditto -	£. s.d. 45 0 0 40 0 0	61 10 0	_ `	139 17 0	£. s. d. 184 17 0 204 0 0 147 2 4 133 17 0	Ξ.	£. s.d. 184 17 0 204 0 0 147 2 4
5th ditto and mea- furer 6th ditto 7th ditto	45 12 6 at 28. 6d. a day.	17 18 6	BETTER STREET ASSESSMENT OF KITS	16 4 o	79.15 0 47 0 0 34 4 0	_	79 15 • 40 0 0

The duty and attendance of the store-keeper is nearly similar to that of the same officer at Deptsord, and he gives the like security: he has a salary of 2001, a year, and an allowance of 101, a year for stationary, both subject to the shilling and civil list duties; he has an allowance of 401, a year for receiving and issuing slops; and an allowance of 401, a year for receiving and issuing the marine cloathing, from which last the marine poundage is deducted; he has also an allowance of sixteen pence in the pound on the amount of the money paid for picking of oakum, which produced him, in the year 1784, 121, 10s. making his net receipt for that year 2841, 15s.; besides which he has an unfurnished house in the yard, and receives occasionally a few dozens of liquor from contractors and others. This officer also, though he does not stipulate for a premium on the appointment of clerks, yet does receive a gratuity for the same after they are appointed.

There are fix clerks employed in this office; the duty and attendance of each is stated in the Appendix. Their falaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries.	Allow- ances.	Emolu- ments.	Fees and gratuities	Total.	Dedue-	Net re- ceipt.
rft clerk	£ s.d. 55 0 0 50 0 0	17 18 6	-	80 00	189 2 6	76	187 15
3d ditto - 4th ditto - 5th ditto -	45 0 0		×Ξ	25 0 0	65 00	A Comment	65 00
6th ditto -	40 00		-	5 50	THE RESERVE OF THE PARTY OF THE	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	45 0

The duty and attendance of the clerk of the survey are the same as at Deptford yard; he has a falary of 2001. a year, and an allowance of 61. a year for stationary, both subject to the shilling and civil lift duties; the net amount of his income, in the year 1784, was 1901. 11s. besides which he has an unfurnished house in the yard, an allowance of 10s. a day when employed on duty distant from the yard; he receives occasionally a few dozens of liquor from contractors, and receives a premium of two hundred guineas on the appointment of clerks to vacancies in his office.

There are four clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries.	Allow- ances.	Emolu- ments.	Fees and Gratuities	Total.	Deduc- tions.	Net re- ceipt.
Ift clerk -, ad ditto - gl ditto -	£. s.d. 45 0 c. 40 0 c. 30 0 0		£. s. d.	£. s.d. 84 0 0 41 0 0 32 0 0 5 0 0	81 00 62 00	and the second	£. s.d. 146 186 81 00 62 00 45 00

The duty of the purveyor is nearly the same as at Deptford; he offigiates in this capacity both for this yard and that at Sheerness: he has a falary of 50l. a year, and an allowance of 6s. 8d. a day when employed on duty distant from the yard, which allowance amounted, in the year 1784, to 991. 13s. 4d.; he has also the benefit of a servant, whose earnings produced him in that year about 10l. and receives gratuities from timber contractors to the amount of one guinea or 11.5s. per hundred load; also gratuities from tradesmen on paying their bills, which being optional, are not at any fixed rate; these gratuities amounted, in the year 1784, to 961. 5s. and made the whole amount of his net receipt for that year 255l. 18s. 4d.

The duty and attendance of the furgeon is nearly the same as at Deptford, differing only in one particular, viz. that he has not the care of the ordinary at this port: he has a salary of 1001, a year, subject to the civil list duty, and an allowance of 2d. per man per month from the artificers, sawyers, riggers, and labourers borne upon the books of the yard, which amounted, in the year 1784, to 1501. 4s. 6d. making, with his salary, 2471. 14s. 6d. out of which he paid his affistant fifteen guineas, which made his net receipt for that year 2311. 19s. 6d.; he has an unfurnished house in the yard for his residence, and is one of the surgeons to the chest at Chatham, for which he has a salary of 6ol. a year.

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The duties and attendance of the boatswain and porter are set forth in the Appendix. Their salaries, allowances, sees, gratuities, and emoluments, are as follows:

Stations.	Salaries.	Allow- ances.	Emolu- ments.	Fees and Gratuities.	Total.	Deduc- tions.	Net re-
Boatfwain - Porter -	£. s. d. 80 00 30 00	£. s.d.	£. s. d. 40 0 0 from his	-	£. s.d. 145 0 0 71 4 0	£. s.d.	6. s.d. (42 0 0 71 4 0

The duty and attendance of the clerk of the rope yard are the same as at Woolwich; he has a salary of 1001, a year, reduced by the civil list duty to 971, 100, which is the whole of his official income; he has an unfurnished house in the yard for his residence, and receives a premium of about 1001, on the appointment of his clerk, and occasionally a present of a few dozens of liquor from the hemp contractors.

There is one clerk employed under him, whose duty and attendance is nearly the same as at Woolwich; he has a salary of 401. a year, and an allowance for attendance when the rope-makers work extra, which, in the year 1784, amounted to 61. 4s. but varies according to the business to be done; he receives certain gratuities from the contractors for hemp and tar, which, in the year 1785, amounted to 251. making the whole of his net receipt for that year 711. 4s.

The duty and attendance of the master rope-maker is nearly the same with that of the like officer at Woolwich; he has a salary of 1001. a year, reduced by the civil list duty to 971. 10s.; he has also the benefit of sour servants as apprentices, whose earnings produced him, in the year 1784, 871. 11s, making the whole of his receipt for that year 1851. 1s.; besides which he received a few dozens of siquor in presents from hemp contractors; there is no house allowed him in this yard.

When the rope-makers work extra, the earnings of his fervants increase, infomuch as to produce him in a year of war upwards of 2001. and in years of peace he estimates the general average to be about 901. a year.

All the officers and clerks in this yard execute their duty in person.

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That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in the Appendix, a table of the salaries, allowances, emoluments, sees, and gratuities, received by each officer and clerk for one year; by which it appears, that the total amount of their receipt for that period was 6,856l. 14s. 7d.; of which the sum of 5,528l. 18s. 7d. was paid by the public, and the remainder, being 1,327l. 16s. by individuals.

The establishment of the yard at Sheerness consists of a master attendant, master shipwright, clerk of the cheque, store-keeper, clerk of the survey, surgeon, and other inferior officers.

The duty and attendance of the master attendant is nearly the same with that of the like officer at Deptsord: he has a salary of 150l. a year, and 20s. for paper money, subject to the shilling and civil list duties; he has the benefit of two servants borne on the ordinary, which produces him about 20l. a year, and an allowance of 10s. a day when employed on duty distant from the yard; exclusive of which his net annual receipt is 159l. 13s. 6d. with an unfurnished house in the garrison contiguous to the yard for his residence, and the advantage of a premium on the nomination of his clerk upon a vacancy; and he receives occacasionally a few dozens of liquor from contractors.

The duty and attendance of the clerk allowed to this officer is fet forth in the Appendix: he has a falary of 40l. a year, and receives about ol.

a year in gratuities from contractors and others.

The duty and attendance of the master shipwright is nearly the same as at Deptsord: he has a salary of 150l. a year, and 3l. for paper money, both subject to the shilling and civil list duties; he has the benefit of sive servants as apprentices, whose earnings produce him about 200l. a year; and he is allowed 10s. a day when employed on duty distant from the yard, exclusive of which the net amount of his annual income is about 341l. 10s. 6d.; besides which he has an unsurnished house in the garrison for his residence, receives occasionally a few dozens of liquor from contractors, and considers himself as entitled to a premium of two or three hundred guineas on the appointment of clerks to vacancies in his office.

He is allowed one affiftant, two clerks, and a timber measurer; their duties and attendance are stated in the Appendix. Their salaries, allowances, emoluments, sees and gratuities, are as follows:

Stations.	Salaries & wages.	Allow- ances.		Fees and gratuities.		Deduc- tions.	Net re-
Affistant	£. s. d. 80 0 c 45 0 0 40 0 0 38 16 at 2s. 6d. a	15 0 0	120 0 0	30 0 0	200 0 0 90 0 0 40 0 0	200	90 00

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The duty and attendance of the clerk of the cheque is nearly the same as at Deptford, and he gives the like security: he has a salary of 1501. a year, and 51. for paper money, both subject to the shilling and civil list duties; he has an allowance of 2d. in the pound upon the amount of the contingent expences and bounty money paid by him, and upon the amount of the money arising from the sale of old stores, and paid to the treasurer of the navy; which allowances he estimates produce him annually about 361. and he is allowed 10s. a day when employed on duty distant from the yard, or in paying of ships in absence of the commissioner; he has an unfurnished house for his residence in the garrison, occasionally receives a few dozens of liquor in presents from contractors, and considers himself intitled to a premium of from two hundred to two hundred and sifty guineas on the appointment of clerks to vacancies in his office.

There are four clerks belonging to his office; the duty and attendance of three of them is stated in the Appendix; the other, although first clerk, is from infirmities incapable of doing any duty. Their salaries, allowances, sees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and Gratuities.	Total.	Deduc-	Net re- ceipt.
Ift clerk - 2d ditto - 3d ditto - 4th ditto -	45 0 0 0 0 0 0 0 0	£. s.d. 51 15 0 38 14 6 15 15 0 15 15 0	Ξ	33 16 6	£. s. d. 169 5 0 112 11 0 70 15 0 65 15 0		6. 1. d. 169 5 0 112 11 0 70 15 0 65 15 0

The duty and attendance of the store-keeper is nearly the same as that of the like officer at Deptford, and he gives the same security: he has a salary of 150l. a year, and 5l. for paper money, both subject to the shilling and civil list duties; he has an allowance of 40l. a year for receiving and issuing of slops, and 1s. 4d. in the pound on the amount of the money paid for picking of oakum, making his net annual receipt 188l. 7s. 6d.; besides which he has an unfurnished house in the garrison for his residence, and ocasionally receives a sew dozens of liquor in presents from contractors; this officer, too, does receive a premium on the appointment of a clerk to vacancies in the office, notwithstanding the admiralty order of the 5th of May, 1773.

There are four clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their falaries, allowances, fees, and gratuities are as follows:

Stations.	Salaries & wages.	Allow- ances.		Fees and gratuities.		Deduc- tions.	Net re- ceipt.
rft clerk ed ditto	£. s. d. 55 0 0 50 0 C 45 0 0	15 15 0	-	£. s. d. 45 13 0 1 1 0 5 5 0	116 8 c	1 76	£. s.d. 115 0 6 66 16 0 50 5 0

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The duty and attendance of the clerk of the survey is the same as at Deptford: he has a salary of 150l. a year, and 5l. for paper money, both subject to the shilling and civil list duties, making his net annual receipt 143l. 7s. 6d.; besides which, he has an unsurrished house in the garrison for his residence, an allowance of 10s. a day when employed on duty distant from the yard, and occasionally receives a few dozens of liquor in presents from contractors; and considers himself intitled to a premium of two hundred guineas on the appointment of clerks to vacancies in his office.

There are three clerks employed in his office; the duty and attendance of each is fet forth in the Appendix. Their falaries, allowances,

fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allow- ances.		Fees and gratuities.		Deduc-	Net re- ceipt.
rst clerk 2d ditto	£. s. d. 45 00 40 00 30 00	£. s.d. 15 15 °	£. s. d.	£. s. d. 55 15 c 9 18 c	6. s. d. 116 10 0 49 18 0 30 0 0		£. s.d. 116 10 e 49 18 0 30 00

The duty and attendance of the furgeon are the fame as that of the like officer at Deptford: he as a falary of 100l, a year, reduced by the civil list duty to 97l. 10s.; he has an allowance of 2d. a man per month, from the artificers, sawyers, riggers, and labourers, borne upon the books of the yard, and from all persons borne on the ordinary at this port, which allowances amounted together, in the year 1784, to about 70l. making his net annual receipt 167l. 10s. out of which he pays his assistant; he has an unfurnished house in the garrison for his residence, and receives 20l. a year as assistant surgeon to the chest at Chatham.

The duty and attendance of the boat wain and porter are flated in the Appendix. Their falaries, emoluments, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allow- ances	Emolu- ments,	Fees and Gratuities.	Total.	Deduc-	Net re-
Boatswain - Porter -	£. s. d. 70 00 25 00	£. s.d.	£. s. d.	£. s.d. 5 1 6	6: s.d. 75 16 45 00	£. s.d. 2 6 0	£. s.d. 72 56 45 00

All the officers and clerks in this yard, the first clerk to the clerk of the cheque excepted, execute their duty in person.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in at

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the Appendix, a table of the falaries, allowances, emoluments, fees, and gratuities, of each officer and clerk for one year; by which it appears that the total amount of their receipt for that period was 2,735l. 16s. 6d. of which the sum of 2,401l. 16s. 6d. was paid by the public; and the remainder, being 334l. by individuals.

The establishment of the yard at Portsmouth consists of a commissioner resident, two masters attendant, a master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, clerk of the rope yard, master rope-maker, and other inferior officers.

The duty of the resident commissioner is to superintend all the works carrying on in the yard, and the due performance of the duties incumbent on the officers and workmen therein; to controul the payment of the ships at Spithead, and the payments made at the pay office on shore; and generally to perform all such other services as are specified in the duty of the commissioner at Chatham. The particular duty of the commissioner at Portsmouth is set forth at large in the Appendix.

His attendance is constant and unremitting; he resides in the yard, and is never absent without leave of the admiralty: he has a salary of 500l. a year, and an allowance of 12l. a year for stationary, both subject to the shilling and civil list duties; he has also an allowance of al. a day for each day he is employed on paying thips at Spithead, which allowance in 1784 amounted to 561.; in other years it has amounted to The total amount of his more, and in some particular years to 2001. net receipt as committioner, in the year 1784, was 5291. 125.; befides which, he has an unfurnished house in the yard for his residence, and is officially governor of the royal academy in this yard, for which he has a falary of 100l. a year, reduced by deductions to 92l. 8s. and is permitted to receive his half pay as a captain in the navy, which produces him about 1821. net per annum; he has never received any advantage from the appointment of clerks in his office, and in case of a vacancy he is doubtful whether he would avail himfelf thereof, though his predeceffors have.

There are three clerks employed in his office; the duty and attendance of each are stated in the Appendix. Their falaries, allowances, sees, and gratuities, are as follows:

Stations.	Salaries.	Allow- ances.	Emolu- ments.	Fees and Gratuities.	Total.	Deduc- tions.	Net re- ceipt.
ift clerk - 2d ditto - 3d ditto -	£. s.d. 50 0 0 40 0 0 50 0 0	10 0 0	£. s. d.	£. s. d. for 1 6	£. s.d. 151 16 50 00 50 00	- E	£. s.d. 151 16 50 00 50 00

The duty and attendance of the masters attendant are nearly the same at at Chatham, and are stated at large in the Appendix. They have each

each a falary of 2001. 2 year, and 11. for paper money, both subject to the shilling and civil list duties; each is allowed two servants borne on the ordinary, which net them about 221. annually, and an allowance of 10s. a day when employed on duty distant from the yard, in examining and replacing buoys, and comptrolling payments of ships in the absence of the commissioner, which allowances amounted in 1784 to about 361. making the whole of their net receipt for that year about 2501. each; besides which, they have each an unsurnished house in the yard for their residence, occasionally receive a few dozens of liquor in presents from contractors and others, and they receive each a moiety of the premium of 3001. on the appointment of their clerk upon a vacancy.

There is one clerk employed in their office, whose duty and attendance are stated in the Appendix: he has a salary of 40l. a year, and received sees and gratuities in the year 1784 to the amount of 50l.

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making the whole of his net receipt for that year gol.

The duty and attendance of the master shipwright are the same as that of the like officer at Deptford and Chatham: he has a salary of 2001. a year, and an allowance of 41. for stationary, both subject to the shilling and civil list duties; he is allowed five apprentices, with each of whom he receives an apprentice fee of twenty guineas, which with their earnings produced him, in the year 1784, 1831. 4s. 6d.; he has also 121. a year for instructing the young gentlemen in the academy, making together his net receipt, for the year 1784, 3831. 18s. 6d. with an unfurnished house in the yard for his residence, and a premium of 3001. on the appointment of clerks to vacancies in his office; he also occasionally receives a few dozens of liquor in presents from contractors.

He is allowed two affiftants, three clerks, a timber measurer, a fawyer's measurer, and a painter's measurer; the master caulker is also under his direction; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, emoluments, sees, and gratui-

ties, are as follows:

Stations.	Salaries & wages.	Allow- ances.		Fees and gratuities.	I orat	Deduc- tions.	Net re- ceipt.
aft offifant	£. s.d. 100 0 0	- 1	£. s. d. 85 00 89 80	-	£. s.d. 185 00 189 8 0	2 10 0	182 10 0
ad ditto	45 0 0 40 0 0 35 0 0	13 0 0	10 II 111 123 - 123	1 00	158 1 0 54 0 0 35 0 0 185 15 0	na—nd Inc e	158 1 0 54 0 0 35 0 0 178 15 0
Sawyer's ditto	a day. 39 at 2 6 a day.	10 14 6	124 114 8 11511 1151	24 0 0	97 15 6	W.C. 347523	97. 15 6
	32 I2 I at 28. Id. a day.	्राय आत	1011. 414 2000 1114 119 6 : 14 -6	TOP O	35 15 1 196 14 6	91. The same of th	35 15 T
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The duty and attendance of the clerk of the cheque are nearly the fame as at Chatham, and he gives the like fecurity: he has a falary of 2001. a year, and an allowance of 51. for paper money, both subject to the fhilling and civil lift duties; he has an allowance of 2d. in the pound on the amount of all contingencies paid by him, and the money received by the fale of old stores, and paid to the treasurer of the navy or his clerk ; which allowances produced him for one year 771. 15s. 8d.; he has likewife an allowance for mustering the marines at this port, being at the rate of 31. for each company in time of peace, and 51. in time of war, from which the marine poundage of 1s. in the pound is deducted; this has produced bol. 13s. 11d. for one year; he has likewife a moiety of the fees received by his three fenior clerks for making out quarterly affignments of the wages of fuch of the workmen as have occasion to affign their wages, which amounted to 1281. 5s. making the whole of his net receipt for one year 4561. 7s. Id.; he has an unfurnished house in the yard for his residence, and receives occasionally a few dozens of liquor in presents from contractors, and considers himself intitled to receive the usual premium on the appointment of clerks to vacancies in his office.

There are seven clerks employed in this office, and two shipwrights as sawyer's and painter's measurers; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, sees, gratuities, and emoluments, are as follows:

Stations.	Salaries & Wages.	Allow- ances.	Emolu- ments.		s and uities.	Total.	Deduc- tions.	Net re-
ift clerk 2d ditto 3d ditto 4th ditto 5th ditto	45 0 0 40 0 0 40 0 0 35 0 0 30 0 0	6. s.d. 36 18 0 52 1 6 17 16 0	=	278 181 89 131 80	3. d. 11 6 6 6 10 0 0 0	360 9 6 273 8 6 147 6 6 166 0 6		6. s.d. 60 9 6 273 8 9 147 6 0 166 0 0
Sawyer's measurer	30 0 0 39 at 2 6 a day. 32 at 2 1 a day.	10 14 6 10 14 6		40	60	38 0 0 113 15 6 74 16 6	- → }	38 0 P

The duty and attendance of the store-keeper is nearly the same as at Chatham, and he gives the like security; the manner in which this officer keeps his store accounts is stated at large in No. 161 of the Appendix, and merits particular attention: he has a salary of 2001, a year, and an allowance of 101. a year for stationary, both subject to the shilling and civil list deductions; he has an allowance of 1001. a year for the receipt and issue of slops; also an allowance of 401. a year for the receipt and issue of the marine cloathing accourrements and equipage, from which the marine poundage of 1s, in the pound is deducted; he has likewise an allowance of 1s, 4d, in the pound upon the money paid for picking

picking oakum, which produced him, in the year 1784, 121. 98. 11d. making the whole of his net receipt for that year 3441. 14s. 11d.; he has an unfurnished house in the yard for his residence, and occasionally receives a few dozens of liquor in presents from contractors; the present officer has never required or received any premium or gratuity whatever for the appointment of clerks to vacancies in his office, since the admiralty order of the 5th of May, 1773, to which he has paid due obedience.

There are nine clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their falaries, allowances, fees, and gratuities, are as follows:

Stations.		16.	ries & ages.	Allow- ances.	Emolu- ments.	Fees and gratuities.		Deduc-	Net re-
		c.	s. d.	£. s.d.	f. s. d.	£. s. d.	£. s.d.	t. s.d.	C. s.d.
If clerk		55	0 0	AND THE PARTY OF THE PARTY OF		93 17 0		100	160 88
2d ditto	141	50		1 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		Committee of the second	184 0 0		184 00
ad ditto		50		14 3 0	_	70 00	174 17 0		134 13 0
4th ditto		45	. 0 0		-	45 00	90 00	- 1	90 00
5th ditto		1 40	0 0	. "	1 -	15 00	55 00	_	55 00
6th ditto		40	00	_		13 00	CONTRACTOR OF THE PARTY OF THE	- 1	53 00
7th ditto		40	00	-		8 13 6		11 400	48 12 6
8th ditto		40	00	- 1		4 00			45 00
9th ditto	511	40	00	-	-	4 00	44 00	=	44 00

The duty and attendance of the clerk of the survey are the same as at Deptford: he has a salary of 2001. a year, and an allowance of 61. a year for stationary, both subject to the shilling and civil list duties, making his net annual receipt 1901. 11s.; he has an unfurnished house in the yard for his residence, and allowance of 10s. a day when employed on duty distant from the yard, and occasionally receives a few dozens of liquor in presents from contractors; he likewise receives premiums on the appointment of clerks to vacancies in his office, about two hundred and fifty guineas each.

There are fix clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their falaries, allowances, fees, and gratuities, are as follows:

y 13 Stations 2 12 only of solon	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and gratuities.	Total.	Deduc- tions.	Net re- ceipt
Iff clovk 2d ditto 2d ditto 4th ditto 5th ditto	£ 1. d. 45 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	73 T 6	£ 14 11 14 14 14 14 14 14 14 14 14 14 14	189 20	247 3 0 152 0 0 90 0 0 150 0 0 55 3 0 36 17 0	TUTH.	£, 1, d. 147 3 0 151 0 8 90 0 0 150 0 0 55 3 0 36 17 0

The duty and attendance of the purveyor and his deputy are nearly the fame as at Deptford, and are stated at large in the Appendix. Their salaries, allowances, sees, and gratuities, are as follows:

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Stations.				Fees and gratuities.		Deduc- tions.	THE PARK STREET
Purveyor	£. s. d. 80 00 32 at 2 1 a day.	£. s. d. 121 13 4 8 0 6	£. s.d. 26 17 0 32 4 6	£. s.d.	£. s. d. 228 10 4 135 5 0	£, s.d. 2 0 0 10 0,0	£. 5. d. 116 to 4 125 5 0

The duty of the surgeon is similar to that of the like officer at Deptford; his attendance is constant: he has a salary of 1001. a year, subject to the civil list duty: an allowance of 2d. a man per month from the artificers and labourers borne upon the books of the yard; but the rope-makers and extra labourers do not pay, although equally attended in case of accidents; he has the like allowance from the men borne on the ordinary at this port; which allowances produced him in the year 1784, 2011. 3s. 6d.; he has also an allowance of 401. a year, subject to deductions for attendance, advice, and medicines at the royal academy; the total amount of his annual income is about 3201. out of which he pays his assistant generally from 20 to 301. a year; and he has an unfurnished house in the yard for his residence.

The duty and attendance of the boatswain and porter are the same as at the other yards. Their falaries, emoluments, sees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allow- ances.		Fees and gratuities.		Deduc- cions,	Net re- cript.
Boatfwain - Porter -	£. s. d. 80 00 30 00		£. s. d. 267 10 0 from his tap.	£. s. d.	£. 4. d. 180 9 0 297 10 0	3 2 0 40 and 80 to his predecellor	L. s.d. 176 18 0 177 10 0

The duty and attendance of the clerk of the rope yard are the same as at Woolwich, and he gives the like security; he has a salary of 1001. a year, reduced by the civil list duty to 971. 10s.; he receives a moiety of the sees paid to his clerk, for making out assignment notes to the workmen of the rope yard, which produced him in 1784, 10l. 12s. 3d.; he has also a small allowance on the amount of the money distursed by him for oil, woolers, and wheel-bands for the use of the rope-makers, making his net receipt in 1784, 1081. 18s. 3d.; besides which he has an unsurmished house in the yard for his residence, and receives a premium of three hundred guineas on the appointment of his clerk when a vacancy happens.

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There is one clerkilemployed under him, whose duty and attendance are nearly the same as at Woolwich; he has a falary of 40le a year, has an allowance of fifteen pence a day when the men work ix. tra, and receive fees and gratuities from contractors and others, which in 1784 amounted to 211. 17s. 3d. but no hemp being received in that year occasioned the amount to be less than usual; the average annual amount is about 50 or bol.; the whole therefore of his receipt for the year 1784 was 611. 17s. 3d.

. The duty and attendance of the master rope-maker are the same as at Woolwich; he has a falary of 100l. a year, subject to the civil lift duty; he is allowed four apprentices, whose earnings produced him 731. 11s. in 1784, after paying for the board of two of them, making his net annual income about 1701.; when the rope-makers work extra the benefit by his fervants increases.

All the officers and clerks in this yard are efficient, and execute their duty in person.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in the Appendix, a table of the falaries, allowances, emoluments, fees, and gratuities, received by each officer and clerk in this yard for one year; by which it appears, that the total amount of their receipt for that period was 84611. 10s. 7d. of which the fum of 60071. 4s. 7d. was paid by the public, and the remainder, being 24541. 6s. by individuals.

The establishment of the yard at Plymouth consists of a commisfioner resident, two masters attendant, master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, clerk of the rope yard, master rope-maker, and other inferior officers.

The duty of the refident commissioner is nearly the same with that of the commissioner at Portsmouth, and is stated at large in the Appendix.

His attendance is constant, he resides in the yard, and is never ab-

Sent without leave from the lords of the admiralty.

He has a falary of 500l. a year, subject to the shilling and civil list duties; an allowance of 121. a year for stationary and firing for his office, subject also to the above deductions; he has also an allowance of forty shillings for each day he is employed in paying ships affoat, which he estimates to amount to about tool, a year upon an average, though in the year 1784 he only received 841, making the whole of his net annual income by virtue of his office 55tl. 4s.; besides which he has an unfurnished house in the yard for his relidence, and is permitted to retain his half pay as a captain in the navy, which produces him net about 1781: annually; and he understands it has been usual for his predecessors to receive premiums upon the appointment of clerks to vaunder vacancies

cancies in this office, but none have happened lines he has been com-

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There are three clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, sees, gratuities, are as follows:

Stations.	Salaries.	Allow- ances.	Emolu- ments.	Fees and gratuities.	Total.	Deduc- tions.	Net re-
ıft clerk 2d ditto 3d ditto	£. s. d. 50 0 0 40 0 0	£. 1. d.	22010 21 10 20 10 di	£. s. d. 125 17 6	£. s.d. 175 17 6 40 0 0 50 0 0	£. s.d.	£. 5.4. 75 17 6 40 00 50 00

The duty and attendance of the masters attendant are nearly the same as at Portsmouth, and are set forth at large in the Appendix: they have each a salary of 2001. a year, and twenty shilling a year for paper money, both subject to the shilling and civil list duties; the benefit of two servants borne on the ordinary, by whose wages they receive clear about fixteen guineas a year; each of them received also in 1784 five guineas as a gratuity from the East India Company, which was the only gratuity received in that year (a small cask of wine from the contractor for ballasting the ships excepted); but in former years they have received gratuities to a larger amount, as far as 801. each; they have each an unsurnished house in the yard for their residence, and divide between them the premium on the appointment of their clerk, which appears to have been four hundred and twenty guineas; the net amount of the income of each in the year 1784 was 2051. 118.

There is one clerk employed in their office, whose duty and attendance is stated in the Appendix: he has a salary of 401. a year, and receives sees and gratuities to the amount of 921., making his net receipt in the year 1784, 1321. which is about the annual average peace receipt; but in time of war his gratuities have amounted to 1501. in one year.

The duty and attendance of the master shipwright are the same as at Portsmouth; he has a salary of 2001. a year, and an allowance of 41. for stationary, both subject to the shilling and civil list duties; he is ablowed five apprentices, with each of whom he receives fifty guineds as an apprentice see; and the earnings of his apprentices produced him in the year 1786, 1561. making his net receipt for that year, 3441. 14519 he has an unfurnished house in the yard for his residence, receives occae sionally a few dozens of liquor in presents from contractors; is allowed tos. a day when employed on duty distant from the yard, and considers himself entitled to premiums on the appointment of clerks in his office, though no vacancies have happened since he has been in this situation.

He is allowed two affiftants, three clerks, a timber measurer, sawyer's measurer, and painter's measurer; the master caulker is also under under his direction; the duty and attendance of each is stated in the Appendix. Their falaries, allowances, emoluments, sees, and gratuaties, are as follows:

Stations.	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and gratuities.	Total.	Deduc- tions.	Net re- scipt.
If affiftant 2d ditto If clerk 2d ditto	£. s. d. 100 0 0 100 0 0 45 0 0		£. s.d. 80 16 0	=	£. s.d. 180 16 0 100 0 0 164 10 8 44 8 2		178 6
3d ditto . Timber measurer	35 0 0 39 at 2 6 a day.	11 11 0	10 6 0	91 13.6	35 0 0 152 10 6		35 0 0 152-10
Sawyer's measurer	39 at 2 6 a day.	7 8 0	28 1 6	32 5 6	106 15 0		106 15
Painter's ditto Mafter caulker	32 10 0 at 28. 1d. a day.	4 15 0		12 00	193 3 6		49 5

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The duty of the clerk of the cheque is nearly the same as at Portfmouth, and he gives the like security; his attendance is stated by him
to be in general daily: he has a salary of 2001. a year, and 51. for paper
money, both subject to the shilling and civil list duties; he has an allowance of two per cent. on the amount of the money paid by him
for contingencies, and on the amount of money received for the
sale of old stores, and paid to the treasurer of the navy, which allowance produced him in 1784, 1721. 10s. 5d.; he is allowed also 141. 10s.
annually as travelling charges to London to pass his accounts; he has
likewise an allowance for mustering the marine forces, of 31. per company in time of peace, and of 51. in time of war, from which the
marine poundage is deducted; this allowance amounted in the year
1784 to 711. 5s.; making his whole net receipt for that year 4471. 17s. 11d.
he has an unfurnished house in the yard for his residence, and receives
premiums from 2 to 3001. on the appointment of clerks to vacancies in
his office.

There are seven clerks employed in his office, and two shipwrights as sawyer's and painter's measurers; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, sees, and gratuities, are as follows:

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Stations.	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and gratuities.	Total.	Deduc-	Net re- ceipt.
rft clerk 2d clerk 3d clerk 4th clerk 5th clerk 6th clerk 7th clerk Sawyer's measurer Painter's ditto	45 0 0 45 0 0 40 0 0 35 0 0 30 0 0 30 0 0 30 0 0 30 a day. 32 at 2 1 a day.	64 0 0 29 12 6 8 0 0		283 6 6 76 8 6 50 0 0 162 I 6 9 9 C	6. s. d. 371 9 6 120 16 8 154 0 0 126 14 0 47 9 0 30 0 0 30 0 0 112 13 6	32 0 0 40 0 0	371 9 6 110 16 8

The duty and attendance of the store-keeper is nearly the same as at the other yards, and he gives the like security: he has a salary 2001. a year, and 101. for stationary, both subject to the shilling and civil list duties; he has an allowance of 801. a year for the receipt and issue of slops, and of 401: for the receipt and issue of the marine cloathing, from which last the marine poundage is deducted; he has an allowance likewise of sixteen pence in the pound on the amount of all money paid by him for picking of oakum, which produced him in 1784, 111. 58. and made his net receipt in that year 3231. 108.; he has an unfurnished house in the yard for his residence, and occasionally receives a few dozens of liquor in presents from contractors; he pays due obedience to the order of 5th May 1773, and consequently does not require or receive any premium on recommending clerks to vacancies in his office.

There are seven clerks employed in his office; the duty and attendance of each of them is stated in the Appendix: their falaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries wages.		Emolu- ments.	Fees and gratuities.	I OFFI	Deduc- tions.	Net pe-
Ift clerk 2d ditto - 3d ditto 4th ditto - 5th ditto 7th ditto 7th ditto	50 0	0 4 8 2 0 4 8 2 0 —	Commission of the control of the con	6. s. d. 108 13 0 9 10 0 39 14 6 12 12 0 5 15 0 13 0 0	50 0 0 63 18 2	office a	66 11 8 a 1 6 6 1 1 6 1 6 1 1 6 1 6 1 1 6 1 6 1 1 6 1 6 1

The duty and attendance of the clerk of the furvey are fimilar to those of the like officer at other yards: he has a salary of 2001, a year, and 61. for stationary, both subject to the shilling and civil list duties, and

and reduced thereby to 100l. 11s. which is the whole of his annual income by virtue of his office; he has an allowance of 10s. a day for travelling charges when employed on duty distant from the yard; he has an unfurnished house in the yard for his residence; and receives premiums on the appointment of clerks to vacancies in his office, generally from two hundred to three hundred guineas each.

There are five clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, sees,

and gratuities, are as follows:

Stations.	Salaries & wages.	Allow- ances.	Emolu- ments.	Fees and gratuities.		Deduc- tions.	Net re- ceipt.
zft clerk	\$. s. d. 45 0 0 40 0 0 30 0 0 30 0 0 30 0 0		£. s.d.	£. s.d. 146 00 65 00	£. s.d. 195 18 2 105 0 0 30 0 0 30 0 0		£. s.d. 195 18 1 105 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

The duty and attendance of the purveyor are the same as at Portimouth. This officer being absent on duty in the forest of Dean, we examined his deputy; who having been but late appointed to this situation from that of a quarterman in the yard, could only inform us that his wages were 2s. 6d. a day when in the yard, and 2s. 1d. a day when employed distant from it; with 6s. 8d. a day for travelling charges, and the benefit of an apprentice, by whose earnings he receives about 24l. a year.

The duty and attendance of the surgeon are the same as at Portsmouth: he has a salary of 1001. a year, subject to the civil list duty, and an allowance of 2d. per man per month from the artificers and labourers borne on the books of the yard, and from the men borne on the ordinary at this port; which allowance produced him in the year 1784, 2831. 6s. 6d. making his net receipt for that year about 3771. 1s. 6d.; he employs an affistant at no expence to himself at present, and has an unfurnished house in the yard for his residence.

The duty and attendance of the boatswain and porter are stated in the Appendix. Their falaries, emoluments, sees, and gratuities, are as follows:

Station	ns.	Salaries & wages-	Allow- ances.	Emolu- ments.	Fees and gratuities.	Total.	Deduc- tions.	
Boatfwain - Porter -		£. s. d. 80 0 0 30 0 0	£. s. d.	L. s. d.	-	£. s.d. 128 0 0 153 0 0	£. s.d. 3 12 0 50 0 0	£. s. d. 124 \$ 0 103 0 0
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The duty and attendance of the clerk of the rope yard are the fame with those of the like officer at Portsmouth: he has a salary of 1001.

a year, reduced by deductions to o61. 12s.; he has an unsurnished house in the yard for his residence, and occasionally receives a very sew dozens of liquor in presents from the heune contractors; it has been usual for persons in his situation to receive a premium on the appointment of a clerk in this office, but he has not received any since he has been in office.

He is allowed one clerk, whose duty and attendance are stated in the Appendix; he has a salary of 40l. a year, and an allowance of 71d, a tide when the men work extra, and he receives gratuities, which in the year 1784 amounted to 80l. and in a year of war generally amount to 150l.; the whole of his net receipt in 1784 was 127l, 14s. 8d.

The duty and attendance of the master rope-maker are the same as at Portsmouth: he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; he is allowed four apprentices, whose earnings produced him in 1784, 94l. 9s. 10d. and in time of war he estimates such produce at 200l. a year, having then the benefit of extra; his net receipt in 1784 was 191l. 19s. 10d.; besides which he has an unfurnished house in the yard for his residence.

All the officers and clerks in this yard are efficient, and perform their duty in perfon, except the second clerk to the store-keeper, who is incapable from indisposition of performing the duties of his office.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have annexed in the Appendix, a table of the falaries, allowances, emoluments, fees, and gratuities, received by each officer and clerk for one year; by which it appears that the total amount of their receipt for that year was 7,0221, 148, 7d.; of which the fum of 5,3861, 12s. 1d. was paid by the public, and the remainder, being 1,6301, 2s. 6d. by individuals.

Besides the officers and clerks employed in your Majesty's dock yards above mentioned, there are certain persons employed at the ports of Deal, Harwich, Leith, and Kinsale, as naval officers, muster masters, and store-keepers, from each of whom we have received returns of their duty, attendance, salaries, allowances, sees, and gratuities, which are stated in a table annexed in the Appendix; by which it appears that the total amount of their receipt for one year was 8261. 12s. 4d.; of which the sum of 7871. 14s. 10d. was paid by the public, and the remainder, being 381. 17s. 6d. by individuals.

Having thus detailed the duty attendance, falary, allowances, fees, gratuities, and emoluments, of the officers and clerks belonging to your Majesty's several dock yards, we proceed to state such observations as T

have occurred to us during the progress of this inquiry, and such plans for corrections and improvement as appear proper to be adopted in suture.

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It were injustice in us not to declare our perfe? fatisfaction at the order, regularity, and convenience with which we found the stores in general disposed in the several yards, and the attention of the principal officers thereto.

At each of the dock yards there are five principal officers; namely, the master attendant, master shipwright, clerk of the cheque, store, keeper, and clerk of the survey; the three last are commonly called clerk officers; the particular duty of each has already been stated, but there are duties incumbent on them collectively, such as the surveying and inspecting of all stores delivered at the yard on contract or otherwise, granting certificates for the same, and signing bills for the amount.

Copies of all contracts made by the board for stores are transmitted to the officers of the yard where the stores are to be delivered; upon the delivery of such stores, it is the duty of the master attendant for stores in his line, and of the master shipwright for stores in his line, to attend the clerk of the cheque, store-keeper, and clerk of the survey, to examine the quality and quantity thereof, their agreement or disagreement with the terms of the contract, and to enter the same in a book.

Upon the articles being received into store, the store-keeper is to charge himself therewith, and the clerk of the survey is to keep a cheque charge upon him for the same; the clerk of the cheque is to make out a bill for the amount according to the contract, which he and the store-keeper are to sign; and the master attendant or master ship-wright, according to the description of the stores, are, together with the clerk of the survey, to certify on the back of such bill that the stores were good, sit for the service, and agreeable to contract, or to the warrants by which they were received; the commissioner of the yard is to sign his name on the front of the bill to the amount, which is written in words at length; this bill, so signed and certified, is sent to the navy board, where it is signed by two other commissioners, delivered to the party, and entitles him or his assigns to receive the amount in due course.

Such is the progress of a navy bill, by which the great trust and considence reposed in the yard officers will fully appear. This trust, therefore, ought to be executed in person by the principal officers, and no part of it lest to clerks. It appears that the officers do in general attend the survey of the quality, but the quantity is too often trusted to the clerks belonging to the different departments: we are of opinion that the master attendant or the master shipwright, as the case may be, together with the clerk of the survey, ought always to inspect the quality of all stores delivered, and that one clerk officer at least ought to attend the receipt of the quantity, which is now generally lest to a clerk from the cheque office, another from the store-keepers, and a third from

from the clerk of the survey's office, each of whom enters the quantity in a book. It is undoubtedly true, that three clerks must join in any fraud or neglect as to the quantity; but where the public interest is

so materially concerned, it cannot be too well guarded.

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There is another species of duty peculiar to the officers belonging to the yards of Deptford and Woolwich, namely, that of surveying, measuring, valuing, and reporting, upon all ships tendered to the navy board for transports or store ships, either for hire or purchase; this duty, it appears, occupied a great part of their time during some years of the late war, when their presence in the yard was essential for the performance of the special duties of their stations.

We would recommend that this fervice be in future performed under the direction of the professional members of the navy board, by one of the surveyor's assistants and two sea officers, to be occasionally appointed by the navy board for that purpose, and that the officers of the yard should be altogether relieved therefrom; the persons so appointed to be prohibited, under severe penalties, from taking or receiving any see or

gratuity whatever from the owners of fuch ships or vessels.

The principal officers of the yards do not appear to receive themselves any see or gratuity, except occasionally a few dozens of liquor; but they sell places to those who do, and receive a premium proportioned to

the expected advantages of the fituation.

We have already in our Fifth Report given our opinion on the impropriety of this practice, which ought to be totally abolished in all the offices, including that of the commissioner. It has been prohibited in the store-keeper's office by an admiralty order in May 1773, which was occasioned by the discovery of some collusion or mal-practices of the clerks; and we see no reason why such prohibition should not have extended to all the other offices; the present store-keepers at Portsmouth and Plymouth pay due obedience to this order, but it has been evaded by those of the other yards: the prohibition ought to be general, under the like penalties proposed in our Fifth Report.

The presents of liquor are unbecoming, and ought to be prohibited; they may, and in several instances have been, commuted for money.

Whoever takes a review of the business transacted at the dock yards, will readily perceive the inducement both to give and receive sees and gratuities, and consequently the necessity of abolishing them totally, which we are decidedly of opinion ought to be done; and instead of the multifarious emoluments at present received by the officers and clerks, one certain salary should be substituted, paid quarterly, clear of all deductions; such salary to be proportioned to the trust reposed, the ability and attendance required for the execution of the office.

We are however of opinion, that the officers should continue to have the nomination of their own instruments, subject to the approbation of the commissioner resident, and the consequent approbation and appointment of the navy board; and that the commissioner of the yard should have power to suspend or dismiss any clerk belonging to an offi-

cer in the yard, on proof of misconduct.

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The commissioners of the dock yards have not any instructions for their government; but the following officers have very full and particular instructions from the navy board; viz. master attendant, master shipwright and his affistants, clerk of the cheque, store-keeper, clerk of the furvey, clerk of the rope yard, mafter rope maker, boatfwain, and porter.

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We would recommend that proper instructions should be prepared for the commissioner of each yard, and that he should have full authority over every person belonging thereto; that all warrants and orders from the navy board to any officer of the yard thould be transmitted to him, and by him delivered to the perfon directed, who, in like manner, should transmit his answer through the means of the commissioner; and that no correspondence should be carried on relative to the business of the public, between the navy board, or any member thereof, with any officer at or belonging to a dock yard, but what should pals through the hands of the commissioner (except in the case of the secret fervice entrufted to the comptroller) to the end that he may have full knowledge thereof, as he is to be responsible for all affairs under his fuperintendance and management at the yards.

The commissioners of the dock yards ought to be sea officers, of great experience both in the military and civil department of the navy; for which purpose we recommend their being chosen upon vacancies from the fea commissioners at the navy board. Every mark of attention should be shewn them that can give confequence to their fituation.

The falary of the commissioners at the yards abroad should be 1,2001. a year, of those in Great Britain 1,000l. a year, clear of all deductions, and in lieu of all other allowances whatever; they should each have a house in the ward for their residence, with coals and candles for their use thereings to be a mistidatory in the grown to the and the control of the control

The present practice of the refident commissioner attending the payments of thips affoat has been found in time of war very inconvenient and detrimental to the public service of the yard, from whence he is necessarily absent the whole day, and often several successive days, when the butiness of the yard requires his presence there: we recommend that this fervice in time of war should be performed by a fea officer, nominated by the havy board for this special purpose; that not only the commissioner, but every officer of the yard some of whom as now ocfionally docthis duty for him may not have their attention taken of from the necessary duties of their stations, at a period when the performance of those duties is elfential to the public weal?

In time of peace this service may eafily be performed by the commitfioner, bor in his necessary absence by one of the masters attendant; but no extra allowance should be paid for it, as it is to be confidered part of their general dury, for which the fallary allotted to each is to be the compensation. one objection of the work of the content of the cont

The number of clerks at present employed in the commissioner's office, appears to us fufficient for the thirties thereof. The wall be administration

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Their falaries ought to be as follows? To but all the state of the

and the wife of the leading that make a little	Los s. d.
rft Clerk	200 0 o per annum.
	100 0 0
3d Ditto	60 0 0

The masters attendant are very properly selected from the class of masters of the navy; their duty is arduous in time of war, their salaries therefore ought to be 220l. a year each, with a house in the yard for their residence, and the present allowance of 10s. a day when employed in navigating thips of war from one port to another; and we fee no objection to their having the benefit of two fervants each, being fea boys, borne on the ordinary of the port to which the masters belong; in case of death, refignation, or removal, the wages of fuch fervants not to become the property of their heirs, but the indentures to be transferred to their successors in office.

In some of the yards one clerk is scarcely sufficient to execute the duties of the office; the commissioner will be the proper judge of this; he should be authorized to allow such occasional assistance as he may judge The clerk's falary should be gol. a year, but it is to be understood that he is to make out the assignment and admission notes for the men in his department free from any expence whatever to the parties, the price of stamps excepted.

The mafter shipwrights are chosen from the class of the shipwright officers in the yards, who have ferved a regular apprenticeship to the business, have worked as shipwrights, and passed through the several offices of quarterman and master shipwright's assistant, from which office

they are generally promoted to that of mafter shipwright.

Their salaries at all the yards, Sheerness excepted, should be 3501, a. year, with a house in the yard for their relidence: on account of the smallness of the yard at Sheerness, and the proportion of business there transacted, the salaries of all the officers and clerks, of 100l. a year salary and upwards, should be one-fourth less than at the other yards.

Here we must remark, that from the observations we have made in the course of this inquiry, we are clearly of opinion neither these officers, nor any officer whatever receiving an annual falary, should be allowed hereafter to take any apprentices; the practice is attended with confiderable expence to the public, is discouraging to able and deserving artificers, detrimental to the public service, and subject to many inconveniencies not necessary, and perhaps not proper to mention here, but what every professional man acquainted with the dock yards must feel.

We do not mean by proposing this regulation to deprive the present officers of those apprentices already indented, neither do we intend to deprive the public of this nursery for artificers, we shall propose that the fame number be borne, though distributed in a different manner, at less expence to the public, and to the greater encouragement of its delerving.

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It is proper in this place to state the officers who fall under the above description; namely, those receiving annual salaries, the number of apprentices

prentices allowed to each, and the rate of wages paid for each apprentice at the different periods of his apprenticeship.

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Master shipwrig	ht 🦠	(\$710.25.07)	5 apprenti	ces
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The present rate of wages paid for these apprentices are,

ift year	14d. a day	- and 4d. per tide extra
	16d. ditto	- and 4d. ditto
	18d. ditto	and 4d. ditto
	rod. ditto	- and 4d. ditto
	20d. ditto	- and 5d. ditto
6th year	22d ditto	- and 6d. ditto
7th year	24d. ditto	- and 71d. ditto

The number of apprentices belonging to the above offices in each yard is about twenty-three, which, instead of being allowed to the prefent masters, we propose should be allotted to the most deserving; able, and diligent shipwrights and artificers, at the pleasure of the commissioner of the yard (subject to the approbation of the navy board) who will be the proper judge, from information and his own observation, to whom such encouragement is proper to be given; but we do not think it fit such high wages should continue to be paid for apprentices; the rates, in our opinion, ought to be reduced as follows:

ift year	19		8d. a day	-	and 2d. a tide exfra
2d year					and 2d. ditto
3d year		1.29	12d. ditto		and 3d. ditto
4th year	-				and 4d. ditto
5th year					and 4d ditto
6th year	4	. 4	18d. ditto		and 5d. ditto
7th year					and 6d. ditto
wish in the		non'l	and marked and	100	a landing at man landau

This reduction will prove a considerable saving to the public, and in some measure compensate the increase of salaries to the officers deprived of their apprentices; it will afford sufficient encouragement to artificers, and we are consident the apprentices will be more likely to become expert workmen under masters who work themselves, than under those who do not; we are also of opinion, that the wages for all apprentices should be regulated by the same scale.

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It is necessary, however, to provide against a circumstance which may occur, viz. the dismission of the master for misconduct, in which case, on his death or removal, the apprentices should be turned over to such other artisticer as the commissioner shall think sit, and the indentures ought to be drawn accordingly: we must further recommend that for the suture the indentures of all apprentices run so, as that they may not become the property of the person to whom they are indented, or their heirs, but to be turned over to their successor in the yard, and upon no account should an apprentice be in a different yard from his master,

as is now the case in some instances.

Should the regulation now proposed be adopted (and we earnestly recommend that it should, not only from our conviction of its utility to the service, but the saving which will accrue to the public, if the general reduction takes place) it is proper to suggest in what manner the officers now possessed of apprentices are to be considered with respect to the addition of salary proposed in lieu thereof. During the continuance of the present number of their apprentices, they ought to remain upon the old salary; as the apprentices drop off, their salaries should be increased 251. annually for each, until the whole are out of their time, and then the new establishment to take place complete. Should, however, any of them chuse to turn over their apprentices, they ought to have permission so to do, and to be put upon the new establishment at once.

Having thus discussed the essential regulation of apprentices in general, we return to that of the master shipwright's office in particular.

The falary of his first affistant ought to be 180 to per annum. It is not be 180 to per annum

The falary of his first clerk should be - 150 0 0 per annum.

of his second - 70 0 0101 01

of his third - - 50 0 0101 02

Where only two clerks are employed, the falary of the second to be 60l. for which they are to write notes, enter them and protections to the workmen, without fee or reward from the parties. The wages of the timber measurer should be 3s. 6d. a day, of course no sees from contractors, and he may be allowed one apprentice. The wages of the sawyer's measurer to be 2s. 9d. a day, and to be allowed an apprentice.

The clerk officers, if not brought up either in the civil or military derent partment of the navy, cannot for a confiderable time be fit to execute the duties of their stations, which must consequently be left to their clerks—an important trust, where knowledge, experience, and integrity are essential for the public service: we are of opinion, none but those conversant in the business should be chosen, and that it would tend much to the good of the service, if upon a vacancy the chief or most in-

telligent

telligent clerks in those offices were preferred, as a reward for having discharged their duty with attention and integrity; this prospect would make the situation of those clerks more respectable, and might be productive of introducing young men of good education into the service.

The falary of the clerk of the cheque ought to be 350l. a year, clear of all deductions, and in lieu of all allowances whatever, except where marines are mustered, the present allowance for which is, in that case, to be paid to him for such service; here, however, it is necessary to observe, that although it is not expected he can attend in person the daily musters of the workmen, artificers, &c. yet he should occasionally do it, at uncertain times, as a check upon his officers, and not leave that

effential fervice altogether to clerks.

The mustering of the ordinary and of the ships in commission at the port is entrusted to one of his clerks; a service of importance, and very liable to abuse, from the too great facility of passing unchecked the absences, by which the public lose the proper deductions for their wages and provisions: we are aware of the difficulties which young men are exposed to when they endeavour to be strict in the execution of this part of their duty on board of a ship of war, especially with regard to officers servants, and men occasionally absent upon duty; we can, after the most mature consideration, think but of one mode of remedying the evil, which is, that the commanding officer on board at the time of the muster should deliver to the mustering clerk a list signed by him of all the absences, who are entitled to provisions and not checked; such lists to be transmitted weekly by the clerk of the cheque to the admiralty and navy offices, as his vouchers for not checking the persons in such lists, though absent at the time of the muster.

Another effential part of the clerk of the cheque's duty is the making out of the bills to contractors and others for stores delivered into the yards; as we propose to abolish all fees, we must provide that the merchant or contractor does not suffer by negligence or inattention to his

bufiness in the office.

We are of opinion that every perfon who delivers stores into any of the yards ought to be entitled to his certificate or bill for the amount thereof, within three days from the receipt of such stores; and that should such bill or certificate be with-held for a longer time, on complaint to the commissioner, he be authorised to require the clerk of the cheque to pay to the party a sum equal to sive per cent, per annum on the amount of the bill for every day the same is delayed beyond the said three days from the delivery of the stores; and should the clerk of the cheque hesitate or delay the immediate payment of such mulch, the commissioner in that case to issue his warrant to the treasurer's clerk at the port to pay the same, and to charge it against the salary of the said clerk of the cheque.

The pay books of the yard being made up at this office, the affigument notes which enable the workmen to borrow money or obtain credit on their earnings until the yard is paid, are made out here, and have been the fource of confiderable emolument to the clerks in this office, mo

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and to fome of the principals of for at the parits of Wool with and Ports mouth, the clerk of the cheque haves with his clerks in the fees paid by the workmen for making out such notes: we are of opinion that the men should be relieved from any charge whatever (the real cost of the flamps excepted) on such notes, and that it ought to be part of the duty of the clerk of the cheque's office to make out fuch notes when applied for, without any expence whatever to the workmen, they however finding the stamps, where such are necessary, well and the stand of lang and or

Jette that although it is not exhedred to can afterdo their The falaries of the clerks in the office should be as follows:

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。 从上的是人们的对象,但是一个一种的一个时间的人们的的一种。 The distribution of the business amongst them must be regulated by the officer: the first clerk will naturally have the making but of the bills for flores delivered two others must be employed in mastering on shore and affoat, and in making out the pay books; another must attend the receipt of stores, and the measuring of timber, painter's work, &cc. which is always done in prefence of a clerk from each of the three following officers, clerk of the cheque, store-keeper, and clerk of the furvey. In fome of the yards we have found shipwrights attached to the clerk of the check's office, as measurers of timber, sawyer's, and painter's work, but we are of opinion that duty may be equally well performed by a clerk belonging to the office, and the shipwright more use fully employed in the yard; the regulation of this, however, must rest with the commissioner of the yard, who will judge what is best for the fervice in general. The manufacture to the state of the state of the state of

It must frequently happen that some of the clerks in this office, the multering clerks in particular, will have occasion to attend at extra hours when the men work extra, in which case we are of opinion they should be allowed at the rate of 71d. a tide for such attendance, and this allowance we would propose should be made to all the officers and clerks when ished a smithelandh and an aminhea ach

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The office of store-keeper being of great trust and responsibility, his salary ought to be 400l. a year, which is to be in lieu of every allowance whatever for issuing slops, marine cloathing, marking canvas, &c. &c. which are to be considered as part of his duty, and compensated by such salary; he should have a house in the yard for his residence: the greatest attention and regularity are necessary in keeping his accounts of the receipt, issue, and remains of stores; the mode adopted by the store-keeper at Portsmouth is, in our opinion, so perfectly clear and correct, that it ought to be established throughout all the yards, that one uniform mode may be followed in all.

The method purfued by the present store-keeper at Portsmouth, and

which we fo much approve, is as follows:

All stores received are entered as received in a daily receipt book, which book is abstracted at the end of the month into a book called the monthly receipts; and all stores returned are entered in a book called the monthly returns: these monthly receipts and returns are again abstracted under the different denominations of the stores, these abstracts are totalled, and being added to his original charge, form the debtor part of his account.

With respect to issues, there are four books kept, two called the master attendants extra and ordinary, and two called the master ship-wrights extra and ordinary; the issue transcripts are abstracted upon the same principle as the receipts, totalled, and form the credit part of his account, which being deducted from the debtor part, gives the remains.

If books kept in this manner are regularly posted up, and the balance struck every quarter, which ought to be done, we conceive a tolerable correct comparison of the actual remains of the principal articles with

those stated in the books, might be made.

No general survey of remains is taken, except upon the death or removal of a store-keeper, and in some instances not even then, it his successor is content to be charged with the remains, as they appear upon the books of his predecessor: an actual general survey is both tedious and expensive, yet we think it ought not to be altogether omitted, else of what use is security from the store-keeper, or keeping any account at all? Of what use is the office of examiner of store-keeper's accounts in the navy office, but to correct numeral errors, if the remains which appear upon paper are never checked with the actual remains in the yard?

The difficulty of making a furvey has, we apprehend, been overrated; a fatisfactory one may, in our opinion, be made quarterly, if the store-keeper's accounts are kept in the fore-mentioned regular man-

ner, and duly posted up.

We therefore recommend that the balance be struck every three months, and that the store-keeper, clerk of the survey, with the master attendant and master shipwright, for stores in their respective lines, do examine, survey, and certify, how far the stores remaining agree with the remains in the store-keeper's ledger; and that at the end of the fourth

fourth quarter a clerk from the office for examining the store-keeper's accounts, or from the office for stores in the navy office, attend the said officers, and join in the survey, and in the certificate of the remains; the timber measurers of the yards should also attend the annual survey; this method uniformly pursued will at least afford tolerable satisfactory evidence of the remains of all the principal articles, which at present is taken, we may say, upon trust: every officer and clerk will be more exact, every store-keeper more vigilant, when they know such a survey is to be taken; and from the present arrangement of the store-houses and stores, we do not foresee the insurmountable difficulties which have been represented; and we have the sanction of two very intelligent and diligent officers, namely, the store-keepers at Woolwich and Portsmouth, for this our opinion, who have both informed us they have pursued this mode for their own satisfaction, and generally found the remains pretty correct.

We are the more earnest on this subject, having very early perceived the defect, felt the consequences, and determined, by personal inspec-

tion and inquiry on the spot, to endeavour at a remedy.

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What we have now proposed, we are satisfied is practicable, will keep the officers alert, and prevent any considerable defalcations.

The number of clerks required for the execution of the business of this office must depend on the quantity of stores generally kept at the yard; we apprehend from six to nine, according to the service carried on at the yard.

Their falaries as follows:

At Deptford, Woolwich, and Chatham.

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	and some six and an	artical many	CONTRACTOR OF	(\$4.1 TES -1889) S	CONTRACTOR OF THE PARTY OF THE	State of the state

At Portsmouth and Plymouth.

Ist clerk 150 0 0 per annum.
2d ditto
3d ditto
4th ditto 100 0 0
5th ditto 80 0 0
6th ditto
7th ditto

If more are necessary, each and some some of the second

The falary of the junior clerk at each yard never to exceed 50k a year, and, according to the number of clerks required, their falaries to be proportioned, from the fecond clerk downwards; they ought all to give fecurity in thrice the annual amount of their falaries, and be insuled to

extra, when required to attend at extra hours.

In those yards where the business is considerable, two clerks should be allotted to attend the receipt of stores, one for the in, and the other for what are called the out stores; one clerk may in general be sufficient for the issues with occasional assistance; the examining of bills, abstracting the accounts, and keeping the books, will require the constant attention of two or three diligent clerks; the store-keeper will of course distribute the business among his instruments, according to their respective abilities, and the necessary dispatch thereof; and the commissioner can judge, from his representation and his own observation, of the number necessary to be employed in the office, always observing that no part of the duty should be postponed or neglected for want of proper assistance.

We should further recommend, that the commissioner should occafionally, and at uncertain times, call for and inspect the general store account, in order to observe, that it is kept up, and that the other books from whence it is made up be duly attended to, and in proper forward-

ness.

The clerk of the survey is the principal check upon the store-keeper, who cannot iffue any stores without his warrant; he is likewife a check upon all persons intrusted with any public stores whatever issued from the general store-house of the yard, and is an inspecting and certifying officer to the due performance of all contracts, be they for stores supplied or services performed. The consequence of this officer in your Majesty's dock yards does not appear to have been sufficiently attended to: this officer appears to have been intended as a general controll, not only on the receipt and iffue of stores, but in every other branch or expenditure in or belonging to the yard, and is vested with a discretionary power of warranting such demands only as he shall find reasonable and necessary, and agreeable to the rules of the navy; we have said above, that no stores can be iffued without his warrant, nor any paid for without his certificate. This officer should be chosen from the military or civil line of the navy; if he is an intelligent man, and discharges his duty with fidelity, diligence, and attention, he may render most essential fervice to the public.

He has been hitherto rather inadequately provided for, nor will the rules of proportionate falaries amongst the several officers of the yard, permit us to recommend a larger salary than 300l. a year clear of all deductions, with a house in the yard for his residence: this officer should frequently inspect into the state of the store-keeper's books, compare them with his own, and represent to the commissioner of the navy board any irregularity or negligence therein, as well as any impropriety in the

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concerns under his controul; fuch conduct must not be deemed officious

interference, but part of the duty required of him.

The number of clerks necessary for the office of the clerk of the furvey must depend upon the business of the respective yards; but the controuling of the accounts of the store cabins, a late and most useful institution, will require more affistance than formerly, when no account was rendered by the cabin-keepers of their expenditure.

About eight years ago the clerk of the survey was directed to keep a charge on the cabin-keepers of the quantity of each article of stores they received from the store-keepers, to abstract their expenditure, strike a balance once a month, and in person examine every quarter the re-

mains in the respective cabins.

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We apprehend from four to fix clerks may be necessary.

Their falaries as follows:

For Deptford, Woolwich, and Chatham,

7,51	bare, arareas	19 - 2 - 19 - 19 - 19 - 19 - 19 - 19 - 1	f	s. d.
ift clerk	Lis e flash hi	s by elfs_th	150	o o per annum.
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For Portfmouth and Plymouth.

1.000	e was specially	Mary Samuel 180	f.	s. d.	m = 1
ift clerk	and him to be a		150	0 0 per	annum.
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6th ditto		4	50	0.0	1 - 1 - 2 2 1

With extra, when obliged to attend at extra hours.

The purveyor should have a certain fixed salary: the practice which has hitherto prevailed of accepting sees from timber contractors, and from those of whom he purchases small stores, carries its impropriety on the face of it; he has hitherto been allowed an apprentice, which we think ought to be discontinued, as he cannot possibly attend to his instruction.

His falary should be 1001. a year, and the present allowance for travelling charges: a deputy, where one is necessary, should be upon daily wages of 3s. and an allowance for travelling proper for his station. The salary of the principal, however, should be in some measure adapted to the business of the yard to which he belongs, not exceeding for the largest yard the annual sum above mentioned.

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The falary and other emoluments of the furgeon may remain as at prefent, with a house in the yard for his residence; but we are of opinion, his assistant should be paid by the public 201. a year.

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As the nature of the fervice expected from the furgeon requires the constant attendance of a skilful man, we are of opinion such attendance should be so far enforced, that if absent, a proper compensation should be paid by him to his assistant for executing the whole duty, such recompence ought in our opinion to be 10s. 6d. each day; and if at any time the surgeon should be absent three months together, unavoidable accidents excepted, he ought to forseit his office; this measure may appear strong, but it is necessary.

The clerk of the rope yard is an officer in a double capacity; he acts as clerk of the cheque in mustering and making up the pay books of the people employed in the rope yard; he is also store keeper of all the stores belonging thereto, and gives security in the sum of 2,000l.; he makes out a weekly account of the receipt, issue, and remains in store, of hemp and tar, of the cordage made therefrom, and delivered to the store-keeper of the dock yard; also of the week's expence for salaries, wages, and disbursements; yet this officer has not above 100l. a year for his trouble and responsibility; we are of opinion, that his salary ought to be 200l. a year, with a house for his residence.

His clerk should have a falary of 70l. a year, and extra when the men work extra; he is to make out the assignment notes for the men of the

rope yard without fee or reward.

In some yards one clerk is scarcely sufficient for the execution of the business; of this the commissioner will judge, and permit him to have such occasional affistance as he may think necessary; but it is to be understood in this, as in other cases of a like nature, that no increase is to be made to the establishment without the authority of the admiralty, or any temporary expence incurred without the authority of the navy board.

The master rope-maker is allowed sour apprentices; we object to such allowance, upon the same principles as to those of the master shipwright and others: we are of opinion, this number of apprentices should be distributed amongst the deserving rope-makers, at reduced rates, as before mentioned, and that the salary of the master rope-maker should be 150l. a year clear.

The boatswain of the yard is generally chosen from that class in

the navy.

His falary ought to be 100l. a year, with a house for his residence; and we see no objection to his being allowed a servant, a sea boy, at ordinary wages of 17s. 6d. a month.

The porter of the yard should be a person well acquainted with the men belonging to the yard, and with the people of the neighbourhood, that

that improper persons may not be admitted. He should have a salary of 40l. a year, and be permitted to keep a tap, where small beer only should be served according to the original institution, and the men ought not to be permitted to sit down in the tap-room, nor to loiter their time. We totally disapprove of the present mode of an ale-house being kept in the yard, to the prejudice of the service, and of the samilies of those employed in it.

The attendance of the principal officers should be constant; as they reside in the yard, they ought always to be in the way for such duty as

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Here, however, we must observe, that the clerk of the survey at Deptford yard is also a commissioner of the lottery, which must at particular periods prevent the necessary attendance on his duty in the yard; from what we have said of the great consequence of this officer to all the yards, we cannot approve of any occupation that shall call off his attention from his duty there, and as the salary is proposed to be increased fairly and openly, we trust there will not be occasion for remuneration by other means.

We have the same objection to the masters attendant and master shipwright at Chatham being governors of the chest, the attendance upon which frequently employs nearly one third of their time; this ought to be discontinued, as their duty in the yard requires the whole of their

time.

The attendance of the clerks should be constant, during the working hours of the yard, and inforced by mulcts, as proposed in our Fifth Report; they ought also to take and subscribe an oath of sidelity, and enter into a bond, subject to the like conditions and penalties, on receiving any fee, gratuity, or emolument, on acting as agents, or in being interested in any ship, vessels, or stores; the officers ought likewise to enter into the same engagement; and surther, that they will not take or receive any premium or consideration whatever for the nomination or appointment of any clerk, under the like penalties of forfeiture, dismission, and incapacity.

The falaries of the naval officers at home and abroad ought to be regulated upon the same principles as those of your Majesty's dock yards; all fees and gratuities strictly prohibited, and the like engagements en-

tered into by them and their clerks.

As a suitable encouragement to the faithful performance of duty, while in office, we are of opinion, that when any officer or clerk is obliged to retire from his situation by age or infirmities, an annuity should be granted him, not exceeding half the amount of his salary, to be paid clear of all deductions whatever, but subject to the restrictions specified in our Fifth Report.

In order to re-imburse the public the additional expence which will be incurred by the increase of salaries, we propose, as stated in our last Report, that a certain poundage rate should be paid on all money received by bills in course for stores supplied or services performed; this rate we

have

have fixed at 1 per cent. and we trust the amount of it will be nearly sufficient to re-imburse the public the increased expence of the salaries in time of peace; in time of war it will leave a considerable balance in favour of the public. The contractor will thus know his certain expence, and the officer of the public, being rendered independent of the contractor, will execute his duty with becoming propriety.

With respect to the dock yards, we are enabled to state the compa-

rison pretty correct.

It will appear by the tables in the Appendix, that the total fum paid by individuals in fees and gratuities to the clerks in the feveral dock yards in the year 1784 was 9,089l. 16s. 6d.; and by an account transmitted to us from the navy office, we find that the amount of all stores received from merchants and contractors, and the charge of all works performed by contract at the yards, was for the said year 730,845l. 1s. 9d.; 1 per cent. upon which amounts to 7,308l. 9s. being 1,781l. 7s. 6d. less than

the fum paid by individuals according to the present mode.

It remains, however, to state what will be the actual difference of the public expence by the proposed establishment, from what it was in the year 1784. By the tables above mentioned, it appears that the sum paid by the public in that year, for falaries, allowances, &c. was 26,955l. 1s. 3d.; and the sum to be annually paid by the proposed establishment will be 31,180l.: difference 4,224l. 18s. 9d. It appears therefore that the poundage proposed will, even in time of peace, re-imburse the public for the increase of salaries, and leave a surplus of 3,083l. 10s. 3d. to go in aid of the general fund at the navy office.

In the course of this inquiry, and particularly during our visitation of the dock yards, several general observations occurred to us, which we think necessary to report in this place, with a view to offer such regulations in consequence thereof, as in our judgement may be for the

advantage of the public.

We found that the contracts for erecting store-houses and other buildings, for making docks, wharfs, &c. with the plans, profiles, and sections for such works, were entirely under the superintendance, management, and direction of the shipwright officers; that the interference of any other check officer of the yard was not by them thought necessary in the execution of such contracts; and that the clerk officers do sign certificates for the amount thereof, upon the judgement of the professional men, although it has happened that some of them have not always been perfectly satisfied with the due performance of the said works: having understood that the present clerk of the survey at Plymouth had entered a protest against the performance of some works, for the amount of which he had signed certificates, we called upon him for an explanation, and required of him by precept a copy of his representation to the navy board on the 16th of June, 1786, together with copies of all letters and other papers which passed on that subject.

Upon perusing these papers we found that the clerk of the survey had done his duty to the best of his judgement; that previous to his figning certificates for the amount, he had personally informed the com-

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mittee of the navy board on the spot of his doubts, and pointed out to them the objectionable parts of the works; that as no official orders were given in consequence thereof, he concluded that his remarks were not thought worthy of attention, and therefore figned the certificates for the amount (which certificates, however, are filent as to the due per-

formance) conceiving it his duty fo to do.

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As this business was inquired into by a committee of the navy board at Plymouth, in June 1786, it is not necessary for us to enter further into it, especially as it appears many beneficial alterations have since been made in the contract, in the modes of carrying on and measurement of the work, by which a very confiderable faving has been made to the public; but we cannot in justice withhold our testimony to the zeal and conscientious rectitude of the officer, who has exposed himself

to the malevolence of individuals for the public good.

We allow the shipwright officers every merit for their ability in their professional line, but we conceive that to be naval, not civil architecture; and we must express our surprize that it has never yet been thought necessary to appoint a surveyor of civil architecture to the navy office, where fuch extensive works are continually carrying on; fuch a person, regularly bred to the business, must furely be a properer judge of the price of all articles, of the terms of a contract, and of the due execution thereof: besides, the yard officers, from the multiplicity of business in their own line, cannot possibly have time to attend to this as it ought to be.

We are therefore of opinion that fuch an officer, a regular furveyor of civil architecture, is absolutely necessary, and that he ought to have a falary of 300l. a year, and be allowed the actual expence incurred by him for travelling charges to and from the feveral yards, and the affiftance of a clerk, if thought necessary by the navy board; but no fee, gratuity, perquifite, poundage, or other emolument whatever

The shipwright and clerk officers of the respective yards ought to give him every affiftance in their power, join him in framing reports and estimates, in measuring the works, and certifying the amount thereof according to contract; they ought also, as a check upon him, to represent to the navy board any impropriety they may observe in his conduct, or that of his instruments: the advantage derived from this measure must be very considerable both in the goodness of the works and the reduction of the prices.

We understand when timber knees and other out door stores are wanted for building or carrying on the repairs of thips, that the quartermen and others who make use of such stores take an account of the contents, and let forth for what ship or service they were applied. which account is carried at the end of every month to the mafter shipwright's office, where notes are made out for the same, and the storekeeper discharged of the quantity of these materials accordingly, but that no copy of this account is lodged in any other office.

We would recommend that a copy of such account should be lodged in the office of the clerk of the furvey, in order to his comparing and X checking

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checking the notes made out in the master shipwright's office, for discharging the store-keeper of such stores.

We find too, that when any articles are wanted for the officers houses, they are iffued by the store-keeper on the master shipwright's notes only; we are of opinion the clerk of the survey ought to join in

fuch notes, as a proper check thereon.

Here we must observe that a considerable expense is often incurred by removing superior officers from one yard to another for their advantage or convenience, in repairs and alterations of houses, new painting, &c. carriage of furniture, and packages for it. As we have proposed that the salaries of all should be equal, we think there ought not to be any removes except for the benefit of the service; if permitted for private convenience, the public ought not to incur any expense

thereby.

We would also recommend that when boatswains or carpenters of ships of war in commission are supplied with stores from any of the dock yards, an officer on board such ships should inspect into and examine, by a list to be sent from the yard for that purpose, whether all such stores are brought on board the respective ships; as upon the removal of these officers, there has often been found a desiciency of the stores though but recently supplied; and to prevent unnecessary stores being supplied when there is occasion to complete the stores for channel or foreign service, that the list of stores remaining on board be examined and signed by the commanding officer of the ship for the time being, which list so signed should be lodged in the office of the clerk of the survey.

The fale and delivery of old stores to the purchasers are, without due attention, very liable to abuse; we would recommend that wherever the articles will admit, the lots of old stores should be weighed, counted, or measured, when laid apart for sale, and a tally fixed to each, with the quantity or number of the stores marked thereon; by this means the purchaser would know the exact quantity in each lot, and this mode would also serve as a check upon the delivery, which ought always to

be attended by a clerk officer, and not left to clerks."

Great inconveniencies, loss to the service, and injury to individuals, accrue from the numerous petty dealers in old naval stores contiguous to the dock yards; who too frequently are the promoters of embezzle-

ment, and the ruin of many poor people and their families.

We are of opinion the evil might in a great measure be remedied by obliging all dealers in junk, old rope, old iron, canvas, and other species of old ship chandlery wares, to take out an annual licence, the renewal of such licence to be resulted on complaint from the commissioner

of any mal-practices or attempts thereof.

Having mentioned licences, we cannot avoid suggesting that perhaps it might not be improper to oblige all navy agents of every kind and description to take out an annual licence; the officers of the public being excluded, this measure might serve as a check against the assumption; and we conceive under such circumstances the real agent by profession would readily acquiesce in the measure. This

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This leads us to observe, that it would be a most useful regulation to oblige all agents for prizes appointed abroad to recall their prize lists at home by public advertisement in the Gazette, for the space of one year before the unpaid shares should be forfeited to Greenwich Hospital; or to cause the directors of the hospital to give notice of all the prize lists they receive from abroad, and to keep open payment of the unclaimed shares for twelve months after they receive them, the present mode of recovery from the hospital being very difficult; invalids who are sent home, men who are otherwise removed from their ships, and the representatives of officers and seamen who die abroad before payment takes place there, find it in general very difficult to get at their right, and frequently lose it altogether.

The frequent want of a sufficient supply of money to carry on payments and recalls at the out ports, particularly at Plymouth, owing to the money being sent by sea from Portsmouth, and detained by contrary winds or other causes, often occasions the artiscers of Plymouth yard to receive payment some weeks later than those of the eastern yards, and retards the recals of ships books so much, as to cause officers and men, their widows and representatives, to wait for payment many months after their accounts, &c. are passed, and the ships paid to

which they belonged, to their very great injury and diffrefs.

We conceive this might be remedied, either by fending the money by a regular conveyance by land, or having it supplied by remittance.

It was represented to us, that for want of a stream of fresh water being brought into Plymouth dock yard, great inconvenience has arisen to the service and to the inhabitants. At present the dock yard is only surnished with water from wells, which appear to be rather lodgements of water among the rocks than a proper supply by springs; infomuch that in very dry weather the commissioner has been obliged to send for water from the other side of the harbour for the public uses of the yard.

The mast pond is infested by gribble worms, whereby the masts are greatly reduced in their diameters in a short time, which there are no other means yet discovered to prevent, but by keeping them alternately wet and dry, a method which it is thought must be detrimental to the wood: we understand this evil may be remedied by the pond being at times filled with fresh water: We were informed that a stream might be procured, and that the expence of bringing it would in a great measure be repaid from the advantage which might be derived by accommodating the town and dock with water from the same stream, providing it is made large enough for both purposes; and also that the ships in the port might be watered from it in time of war, when great dispatch is necessary, and when there may not be a sufficiency of craft to supply the whole in time from Millbrook.

The abuses arising from indulging the artificers and workmen with

the perquifites of chips could not escape our observation.

They are permitted every day at noon to carry from the yard a bundle of chips, the quantity originally permitted was what each could earry under his arm, but of late years they have gradually raised them

to their shoulders, and by that means carry double the quantity formerly allowed; it is full time to put a stop to so increasing and wasteful an evil.

The custom is for the men to leave off work perhaps half an hour before bell-ringing, for the purpose of gathering together their chips, and even during the working hours sometimes clandestinely cut up useful timber to complete their bundles; besides this, opportunity is given for secreting valuable stores, such as copper, brass, &c.

We are clearly of opinion, this perquisite should be abolished, and a compensation made to the artificers by an increase of wages in lieu thereof; the officers of all the yards are unanimous for the abolition.

We therefore recommend that an addition of 5d. a day to the pay of the shipwrights, and of 2d. to that of the house carpenters, be substituted in lieu of this perquisite; the extra to remain as at present; apprentices of course are not to be included in this increase, but to remain

according to the regulation before proposed.

We have every reason to believe this regulation will be satisfactory to the artificers, and we are consident it will be for the benefit of the public; the increased expence will be fully repaid by the gain in time, the saving of considerable quantities of useful timber and other stores, together with the produce of the chips fairly made, which ought to be gathered by labourers, stacked, and fold to the highest bidder, as old stores now are; the small chips should be used for the kilns in the yard, instead of the slabs and old wood now appropriated to that purpose; which may be converted into tree-nails, wedges, &c. or stacked and sold with the chips. Upon the whole we earnestly recommend the measure as a public benefit.

The numerous regulations and standing orders which have from time to time been made for the good government of the dock yards, require to be reviewed, put in order, and connected so as to be readily referred

to on every occasion.

The navy board, we find, have fince the peace had the measure under consideration, and a considerable progress has been made therein; we have seen and examined the mode of its execution, which we highly approve, and recommend being carried fully into effect.

In reporting the result of our inquiries at your Majesty's dock yards, if we have upon any occasion been too minute, have noticed circumstances too trivial, or not directly within the line of our duty, we can only hope for indulgence on account of our motive, which has uniformly been the public good.

JOHN DICK, (L. S.) WM. MOLLESON, (L. S.) F. BARING, (L. S.)

Office of Inquiry, 10th March 1788. nerly ul an

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SEVENTH REPORT.

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SICK AND HURT OFFICE.

THE office next in order, in the naval department, is that for the care of Sick and Wounded Seamen belonging to your Majesty's navy; and for the direction of all matters relative to the security,

maintenance, and exchange of prisoners of war taken at sea.

In this office, we examined Walter Farquherson, Vincent Corbett, and Robert Lulman, Esquires; Messrs. Nathan Crow, John Moss, Joseph Hessord, Richard Lloyd, Peter Nettle, John Spicer, John Howard, Exall Tempest, Joseph Stewart, John Collier, George Motley, John Smyth, Francis Page, William Smyth Junior, Samuel Parsons, William Fry, John Lilie, William Fisher, William Player, and Elizabeth Player; from whom, and the papers, returns, and accounts, transmitted to us, we obtained the following information:

The business of this office is to provide hospitals, sick quarters, medical affistance, medicines, and necessaries for sick and wounded seamen belonging to your Majesty's service; and in time of war to provide proper places of confinement, provisions, bedding, and necessaries for naval prisoners of war; hospitals, attendance, and medicines for the sick and wounded; to negotiate their exchange, carry the same into effect, by transporting them to the dominions of their respective sovereigns, and to bring back British prisoners in return; to pay all expences attending such services; examine and pass the accounts of all persons employed in the execution thereof.

The present establishment of this office confists of three commissioners, a secretary, four chief clerks, thirteen junior clerks, and other inserior officers; besides which there are medical affistants and agents employed

at different ports and places at home and abroad.

The duty of the commissioners is to superintend the whole of this business, under the direction of the lords commissioners of the admiralty; to appoint, pursuant to orders from their lordships, proper persons for the execution thereof; to contract for, or otherwise provide, hospitals, sick quarters, prisons or places of consinement, provisions, medi-

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medicines, bedding, flops, and other necessaries; to negotiate the exchange of prisoners of war, and provide cartel ships for transporting them to their places of destination; to visit the several hospitals and prisons occasionally; to see that no abuses are committed, and that the standing regulations for the good government of such places are properly attended to; and to hear and redress complaints; to examine, and, if approved, to allow, all accounts relative to this service, and to assign bills upon the treasurer of the navy for the payment of all charges and expences belonging thereto.

Their attendance at present is two days in a week, or oftener, if the business requires it; in time of war they generally attend four or five

times a week.

The first commissioner has a falary of 4001. a year, and an allowance of 651. a year for house rent, both subject to the shilling and civil list duties, which reduce his annual net receipt to 4301, 2s. 6d.

The two other commissioners have each a salary of 300l, a year, but no allowance for house rent, reduced by the shilling and civil list duties to 277l. 10s. which is their net annual receipt; they are allowed one guinea per day for travelling charges, when employed on duty distant from the office.

The duty of the secretary is to attend the board, and lay before them all business that occurs, take their directions thereon, see their orders carried into execution, and make minutes of their proceedings; to attend that all contracts are properly drawn; to make out warrants for the appointment of all officers; and see that their instructions be prepared, and transmitted to them; and to keep a register of all bills drawn upon the board.

His attendance is daily; he resides in the office, where he has un-

furnished apartments, with coals and candles for his use therein.

He has a falary of 2001. a year, reduced by the shilling and civil list duties to 1851.; and certain fees and gratuities from officers and contractors, which, in the year 1784, produced him eight guineas, making the whole of his official income, as secretary for that year, 1931. 8s.

In time of war, he understands such fees and gratuities may amount

to about 50l. annually.

He receives occasionally a gratuity, by order of the lords commissioners of the admiralty, of 60l. for his extraordinary trouble, in settling the accounts of exchange of prisoners of war between Great Britain and France, according to the cartel; which allowance is generally made at the rate of 60l. for each year's account of French prisoners, and 30l. for Spanish. He likewise receives a few dozens of liquor in presents from contractors and others. He is allowed one clerk in time of peace, whose duty and attendance are stated in the Appendix. This clerk has a salary of 50l. a year, and receives sees and gratuities from agents and others, which, in the year 1786,

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amounted to 61. 5s. 6d. making the whole of his net receipt for that year 561. 5s. 6d.

Each of the chief clerks superintends a particular department, namely,

1st. The department for sick and wounded seamen in Great Britain and Ireland.

2d. The department for fick and wounded seamen in foreign parts, 3d. The department for prisoners of war in Great Britain and Ireland.

4th. The department for prisoners of war in foreign parts.

The duty of the chief clerk in the department for fick and wounded feamen, in Great Britain and Ireland, is to examine and adjust the accounts of the agents employed by the commissioners at the different ports of Great Britain and Ireland; who are directed to fend their accounts quarterly, with the vouchers to support the same; when such accounts are found regular, and properly vouched, he states them, and lays them before the board for their approbation.

His attendance is daily; he has a falary of 1001, a year, reduced by the civil list duty to 971, 105.; and receives sees and gratuities from surgeons, agents, contractors, tradesmen, and others, which, in the year 1784, amounted to the sum of 1111, 105. 6d. making his receipt for that year 2001, 05. 6d.; but fince the division of the home department from that of the foreign, the amount of his gratuities is considerably diminished.

There are five other clerks employed under him in this department; their duty and attendance is flated in the Appendix. Their falaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries.	Allowances	Fees and Gratuities.	Total.	Deductions.	Net receipt
2d clerk 3d clerk 4th clerk	£. s.d.	£. s. d	£. s.d. 32 0 0	0	£	£. s. d. 82 0 0 62 0 0 52 2 0
5th clerk 6th clerk	50 0 0	=	2 2 0	52 2 0	=	52 2 0

The duty of the chief clerk in the department for fick and wounded feamen in foreign parts, is to examine and adjust the accounts of the agents and others employed in foreign parts, who are directed to transmit their accounts quarterly, with the vouchers for the same, which it

is his business to check, and attend that the whole be agreeable to their instructions.

His attendance is daily: he has a falary of 1001, a year, reduced by the civil lift duty to 971, 108, and he receives certain fees and gratuates from purfers and furgeons, from agents and contractors, which amounted in the year 1786 to 691, 108, making his receipt for that year 1671, belides which he received an allowance from the office of 20, for his affiltance in bringing up two years accounts of the exchange of priloners between Great Britain and Spain, being at the rate of id. for each year's account.

There are two clerks employed under him in this department; the duty and attendance of each is flated in the Appendix. Their falaries, fees, and gratuities, are as follows:

Stations 1	Salaries.	Allowance	Pees and Constitutes	re estation	Deductions.	Herita A.
ad Clerk	£. s. d.	£. s. d.	6. s.d.	£. s. d.	£ d.	£. s. d.
gd, Clerk	500 0 0	t then	6 6 0	56 6 0	1	56 60

The duty of the chief clerk in the department for prisoners of war in Great Britain and Ireland is to examine and adjust the accounts of the agents at the prisons and places of confinement; who are directed to fend their accounts, both monthly and quarterly, with the proper vouchers, which are checked by him, and stated to the board for their

approbation and allowance.

His attendance is daily: he has a falary of 100l, a year, reduced by the civil list duty to 971. 10s.; and he receives gratuities from agents, contractors, and tradelinen, on the passing of their accounts, which in the year 1784, amounted to 52l. 10s. making his receipt in that year 150l.; besides which he received from the office a gratuity of 40l. for his affiltance in fettling the accounts of the exchange of prisoners of war between Great Britain and Spain, being at the rate of 26l. for each year's account.

There are two clerks employed under him in this department; the duty and attendance of each is stated in the Appendix. Their falaries,

fees, and gratuities, are as follows:

Stations	Salaries.	Allowances.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
15d clerk	50 00	7	disol 8	50 0 0		£: 4:4.

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The duty of the chief clerk in the department for prisoners of war in foreign parts, is to examine and adjust the accounts of the agents and of the surgeons employed to administer medicines, and what farther is judged necessary for the recovery of the fick and wounded in the hospitals and fick quarters; also the contractors accounts for victualling the prisoners in the prisons and hospitals, and the tradesmen's bills for necessaries and utenfils; the agents are directed to transmit their accounts quarterly, with the proper vouchers, which are checked by him; and stated to the board for their approbation and allowance.

His attendance is daily; he has a falary of sool, a year, reduced by the civil lift duty to 971. 10s. and receives gratuities from agents, furgeons, contractors, and tradefmen, on passing their accounts, which, in the year 1784, amounted to about the sum of five guineas, making his net receipt for that year about 1921. 15s.

There are three clerks employed under him in this department; the duty and attendance of each is stated in the Appendix. Their salaries, fees, and gratuities, are as follows:

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E. s.d. E. s.d E. s.d E. s.d E.	Stations.	Salaries.	Allowances	Fees and Gratuities.	Total	Deductions	Net receipt.
E. s.d. E. s.d E. s.d f. zid & s.d f.	en 10 17 22 21 10	go phiding	or helps	الإدري في	unstruktu	ratio vit	a laxionia
sd clerk (0 0 0 0 0 0 0 0 0 0 0 0 0	sd clerk	£ . s. d.	£. s.d.	f. s. d.	f. 1. d.	£ . s. d.	60 00
3d clerk 50 0 0 - 3 3 0 53 3 0 - 53 4th clerk 50 0 0 - 5 5 5 5 5		50 00	* * * * * * * * * * * * * * * * * * *	3 3 0	53 3 0 54 a d		59 3 0

The duty and attendance of the messenger and house-keeper are stated in the Appendix. Their salaries, sees, and gratuities, are as follows:

Stations.	Salaries.	Allowances	Fees and gratuities.	Total,	Deductions.	Net receipt.
Messenger House-keeper	27 6	£ d.	£. s.d. 3 17 0	£. s.d. 33 17 0 27 6 0	£s.d. —	6. s.d. 33 17 a 27, 6 a

The amount of the stationary for this office, in the year 1784, was 1431. 19s. 3\frac{1}{4}d.; and of the contingent expences for the same year, 6281. 13s. 10d.

That

That the whole annual expence of this office for a year may appear at one view, we have compoled and inferred in the Appendix a table of the salaries, allowances, sees, gratuities, and net receipt of each officer and clerk therein for one year, and also the amount of stationary and incidental expences for the said year; by which it appears, that the total amount was 3,600l. 2s. 1½d. of which the sum of 3,156l. 10s. 1½d. was paid by the public, and the remainder, being 443l. 3s by individuals.

1. We have also collected from the evidence, and inferred in the Appendix, a schedule of the rates at which the sees and gratuities are paid to each officer and clerk therein.

It appears by the papers in this office, that a commission for the care of fick and wounded feamen belonging to the royal navy existed in the reign of King William; no record remains of the date of the inflitution, but it was diffolved in June 1692, and the business put under the care of the commissioners of the register office, and remained so till June 1702, when a feparate commission was granted by the lord high admiral to five persons, who were directed to provide quarters and alfiftance for the fick and wounded fearmen of the navy, and also to provide for the security and maintenance of prisoners of war taken at Seas and for the care of those who were fick or wounded; this that blishment continued until February 1713, when a new commission was granted to two members of the former board, to bring up the arrears, and carry on the current business; this commission continued until May 1715, when the duty was transferred to two members of the havy board win which flate it continued until March 17dig when 2 commissioner was specially appointed for the service, who, with the two members of the navy board, conducted the bufiness for some time, but upon the death of one of the members of the navy board, no other being appointed to this duty, it continued to be managed by the special commissioner and one member of the navy board, until July 1740, when, on account of the war with Spain, the affiftance of is member of the navy board was discontinued, and a special commiffion granted to three persons for this service, and son the exchange of prisoners of war. In 1745 another commissioner was added on account of the increase of business occasioned by the war with France, that the hospitals and prisons might be visited frequently by a member of the board; from that time to the present it has been a distinct commillion, and the number of the commissioners has varied, as the state of the service required.

From the year 1745 to 25th March 1749, there were four commis-

From that time to the 17th April 1755, two.

From thence to the 3d November following, three.

From 3d November 1755 to 30th of September 1763, four From thence to the 6th October 1777, two.
From that time to the 23d June 1779, three.

To 16th January 1781, four.

From thence to the 30th June 1784, five; when they were reduced to three, the present number. the total amount was 2,600 2s

The buliness of accounts was under the direction of one chief clerk only until the year 1760, when it was divided into two branches; namely, one for fick and wounded feamen, and another for prisoners of war, with a chief clerk to each. In October 1782 it was found necesfary, on account of the bufiness running in arrear, to divide the department for prisoners of war into two branches, one for Great Britain and Ireland, the other for foreign parts, and to appoint a third chief clerk in 1786 it was also found necessary to divide the department for fick and wounded seamen into two branches, one for the home, and the other for the foreign fervice; and to appoint a fourth chief clerk, which is the present establishments vor hir or the

Previous to the completion of the royal holpitals at Hallar and at Plymouth, it was the practice to victual not only the fick but the prisoners of war by contract, at a certain rate per man a day; but on the eftablishment of these hospitals it was judged expedient to make separate contracts for the various articles of provisions which were to be received and iffued under the inspection of officers appointed for that purpose, who form part of the establishment of the hospitals; and the same mode was adopted at all the prisons in Great Britain and Ireland; this of course multiplied accounts, and increased the business to a great was granted to the oremous of the former bound, to bonny, sayell

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The extensive operations of the fleets abroad during the war, also increated the accounts of the foreign departments to much, as rendered it impracticable to keep up the current bufiness of those departments, much

lels to bring up the arrears of former times.

From the general account given to us of the arrears of business in this office for the fervices of the late war, we thought it our duty to call for a lift of imprest accounts, which have accumulated in each of the departments fince the 1st of January, 1776, and which are fill in arrear, with the description of each account, and the state it is in.

By the returns made to our precept, it appears, that on the 17th of December last there were forty-one accounts in arrear from the Lit of January, 1776, in the department for fick and wounded feathen in Great Britain and Ireland, the imprests on which remaining uncleared, amount to the fum of 51,801l. 75. 7d.

Eighty-eight accounts in arrear in the department for fick and wounded feamen in foreign parts, the imprefts on which amount to the fum of

527,732l. 17s. 5d.

A) 1

Seventy accounts in arrear from the fame period in the department for prisoners of war in Great Britain and Ireland, the imprests on which remaining uncleased amount to the sum of 100,3981. 16s. 4d.

Seventy accounts in arreat for the department of prisoners of wat in foreign parts, the imprefts on which appount to the form of 446,3366, 14s. 9d.—In all two hundred and fixty-nine accounts in arrest in the different departments, the imprefts on which remaining uncleared arount to the furn of 1,126,2891, 16s. 1d. Believe which, there are one hundred and fixty-three accounts still open for imposels granted between the 10th of June 1734, and the 31st of December 1735, the amount of which remaining uncleared is 431,857b-14s. 7d.; making together the furn of 1,558,1471, 10s. 8d. and the doubt of syntates 11092 and 113 100 m.

It is unnecessary for us to offer any comment on this immense arreas of business, it carries its impropriety on the face of its the good of the public, the quiet of individuals, require that every exertion should be made to bring it up; if more assistance is necessary, it ought to be had, and without delay. The commissioners ought personally to inspect into the weekly progress of the clerks in the several departments, see that they are efficient, give due encouragement, to ability and industry, and dismiss those who from age, infirmities, or other causes, are unequal

to the duties of their stations.

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Many of the accounts previous to the year 1776 can never be feuled, the accountants are no more, and their immediate representatives are also dead; all remembrance of the transactions is gone, informuch, that it is not known in the office for what services the money was issued, or where it was expended. The late accounts, if much longer neglected, will be in the same predicament; the accountants may now be able to repay the public what upon a settlement of their accounts appears justly due from them, a sew years hence they may not; every reason of policy and of justice demands that an exertion should be made, and that without delay; the accounts in the office should be arranged, these of the most consequence, and most likely to be affected by procrassination ought aris to be proceeded upon; the commissioners should direct the accounts, which are first to be examined, and when any are completed they ought to give their orders for the prosecution of such other as they shall think fit; the choice ought not to be left to the clerks, and only the

A lift of the accounts under the examination of each clerk flouid be weekly laid before the board; with the progress made therein; when new accounts are delivered in, the board ought to have immediate notice thereof, with the general state of the account by the accountant's own statement; and if any balance appears due thereon, to the public, the accountant ought to be directed to pay the same immediately into the hands of the treasurer of the navy, which payment ought not to be deserted until the account its examined; for if the service for which the money was allued is completed, there is no occasion for the public money to remain longer in the hands of the individual—the public coffers are the safest repository for public money; to it mountained to the public coffers are the safest repository for public money; to it mountained to the public coffers are the safest repository for public money;

By an account transmitted to us purfuent to our requisition, of the balances remaining due to the public, on accounts which have been examined, and the balances thereof alcertained, it appears that there are

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hirty-five accountains, whole balances amount together to the long of 6,3411.4s, not paid yet, though forie of the accounts have been examined, and the balances frucky forty years ago, out its it is to be a

We are of opinion this ments immediate attention, and that the commillioners ought to direct the faid accountants on their reprefentatives to pay fuch balances to the treafurer of the navy within three months mon failure, process should immediately office against the parties; and in order to prevent the like neglect in theire, the method recommended. in our Fifth Report, relative to fuch balances, to be also purfued in this to offer any comment on this

Where accountants have not delivered their accounts, they hould be called upon for them; if they do not prefentthem in a realonable time; The process of the will will be committed to the control of the committed to the period of the

The prefent mode of keeping the hofpital and prison accounts deglie to be simplified, for the more ready examination thereof, and ever means adopted which can give energy to the very necessary reform requi-

fite in the interior of this office.

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The agents at home and abroad appointed by the board ought all to ive fecurity to fuch amount as shall be thought fit; those appointed by the commanding officers abroad the appointing officer is responsible for the fums drawn for being charged upon both, and the officer neld accountable for every expenditure approved by him; if fuch agents do not furnish regular accounts, are deficient in the proper vouchers curred any improper expence, and do not clear their impress, the officer cer's pay is stopped towards payment thereof: all officers under the rank of admirals, before they can receive their pay, must produce a certification cate from this office that no imprest stands against them; no reason appears to us why, in this case, admirals should be excepted; at the fame time we do not approve the mode of waiting for payment of the balance until made good by the officer's pay; frontd the fum be large his pay may hever relimburie it he ought to be called upon to account, and to repay the balance; if not complied with in a reasonable time, payment should be inforced, be his rank what it may.

We observe that several clerks in this office receive allowances and gratuities from the public for the performance of specific services, fuch as the admission and discharge of men from the London Hospital, ter thing the accounts of exchange of prifoners, &c., there in our opinion bught to be discontinued, and the duty performed by the clerks of the department to which the fervice appertains, who ought to receive a ce tain fixed falary, paid quarterly, free from all deductions, as a full compensation for the performance of their duty; all fees, graculties,

perquisites, and other emoluments, ought to be totally abolished. ides with public coti

The proper establishment for this office, we conceive to be. Three commissioners in time of peace, one of whom ought to be a medical man; in time of war one or two more commissioners should be added, as occasion may require, in order that the hospitals at Hasiar, at Plymouth. Plymouth) and the prifons, may be frequently vifited, and the agent

conduct inspected. membriogra to start we near thing at blood and The first commissioner ought to be well acquainted with account. and have the general superintendance of the office; attend the admiraley a receive and execute fuch confidential orders as may occasionally be given; confult with his fellow officers upon all matters relative to the proper management of the affairs, under their direction; and when the voices shall be equal upon any question, to have in that case a second

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The medical commissioner ought particularly to attend to the choice of medicines, and fuch other branches of the buliness of the office as are

immediately in the professional line of the falary of the first commissioner should be sool. per annum, clear of all deductions, but no house, nor any allowance for the same; the falary of the other commissioners should be 350l. per annum; they ought also to be allowed the travelling expences actually incurred on visiting the hospitals and prisons; in time of war, when any of the commissioners relide at the hospitals, the salary of such commissioner should be increased to 400l. a year.

The falary of the fecretary should be 250l. a year; he should refue in the office, and have coals and candles allowed him for his ule

thereined another thereined

The falary of the four chief clerks ought to be 150l, a year each; that of the second in each department 1001, a year; of the third 70h where there is no junior clerk, but in departments where more than three clerks are necessary, the falary of the third clerk, should be sol and of the others junior to him 701,

The falary of the messenger to be fifty guineas; he should relide in the office, and he allowed coals and candles for his use therein

The office of house-keeper should be abolished, And later of all deductions whatever. The clerks ought to rife in rotation to the head of their re: frective departments, unless found unfit for such preferment, in which case the next properly qualified should succeed. Upon being rendered incapable, by age or infirmities, of executing the duties of their stations, an annuity should be granted them not exceeding half the annual amount of their falaries, under the fame conditions as specified in our Kifth Reports, and they ought all to enter into the same obligations, Subject to the like mulcis and penalties as therein prescribed for nonattendance, for receiving any fee, gratuity, perquifite, or other emolument whatever, or for being interested in any ship or vessely or in any stores, wares, or merchandize, purchased for the use of the

Several of the present clerks in this office are inefficient; a reform ought to be made without delay, the flate of the business requires it.

of their time of the year england dim the Having recommended the abolition of all fees, gratuities, and perpublices in this office, it remains to point out the means of re-imburing doing.

the public for the increase of salaries granted in lieu thereof certain fees should be paid upon warrants of appointment, and other influences situated in the ments situated in the salaries situated in the table No. 114, in our Fifth Report, and analysis are and aven but

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The poundage rate proposed in our Sixth Report should in our optinion be also paid on the amount of all bills issued from this office for stores supplied, or services performed; those fees may be received by the receiver at the navy office, to whom the instruments should be do livered to issue to the parties, subject to the same checks as these established.

It has been represented to us that a new regulation is much wanted respecting hospital tickets given to feamen. It is, we find, the uniterfal practice of the clerks to commanders of thips of war, when men come on board from an holgital, to take their holpital tickets from them, and to keep fuch tickets amongst the captain's papers for paffing his accounts, though they are of no use for that purpose. The confequence is, that when the thips from which the men were lent fick come afterwards in course of payment, they cannot obtain their wages for fuch ships without an application to the fick and wounded office) for a copy of the certificates which were taken from them, such being absolutely necessary to be produced, in order to ascertain whether they were not cured and entered for pay in another ship before the expis ation of thirty days, the time allowed them on the books of the thip they were fent from, if to an home hospital; and also to prove that they did not defert from the hospital, in which ease their wages would be forfeited. If they were fent to a foreign holpital, the ticket becomes still more necessary, as they are intitled to pay for the whole time they remain under cure, which time, together with the charge of flops they may have been supplied with, can only be made appear by the hospital ticket, substitute and blooms a gest should to sollo ad I at

It frequently happens that the quarterly returns from the holpitals abroad to the fick and wounded office are not regularly made, are lufty or taken in their passage in time of war; in which case no reference can be had to them, nor certificate obtained for a long space of time.

In order to remedy this inconvenience we would propole, that only one man's name be inferred in each ticket; that when the ticket is prosented on board of the ship the man is sent to, it should not be taken from him, but the day of his entry on board the ship from the hospital noted upon it, and certified by the commanding officers who shall return the ticket to the man, to be preserved by him as a volucles to prove his identity, and to enable him to obtain payment who this wages when the ship he was sent fick from is in course of payment. Should this measure be adopted, we would recommend that the above instruction be printed upon the ticket. It is a standard of the lateves?

By an error very frequent with respect to men sentent and hospital, and invalided there, part only of their time of service is included in the fick ticket sent on those with them. It often happens that they are lent on shore fick two or three times, and returned to the same ship by which

which means they have feveral entries on the fhip's books, but only their last entry is inserted in the ticket; so that in case of their being invilided, when those fick tickets become the only vonchers for paying them immediately as the act directs, they, from this mistake, receive only the latter part of their pay, until the ship returns from service and is paid.

We are of opinion that all their entries and charges, from the time of the last payment of the ship, ought to be inserted in the sick ticket.

Men left at an hospital at home, when the ship they belonged to goes abroad, do not receive their pay until the thip returns and is paid which may be feveral years; these men when cured are immediately sent to ferve in another ship.

As men turned over from one thip to another in port are paid their wages by a pay lift before they proceed to fea, we fee no reason why these men should not also be paid by a pay list made out from their sick

ticket and hospital discharge.

By the same means might men be paid who are fent to foreign hofpitals, and not neturned to their proper thip, on account of her having failed before they were cured, but fent to ferve in another thip, in which they return home, the ship they were fent sick from remaining abroad; in this case, however, it may be necessary to fend two lick tickets with each man to the foreign hospitals, one to be kept there as usual, the other to be fent with the man on board the ship he is ordered to when cured; the agent of the hospital should note on the fick ticket the day of his discharge, and the value of the slops supplied them; this sick ticket to be transmitted by the captain of the ship to the navy office with the muster books, to be kept there for the purpose of paying the man, when he applies with his hospital ticket, as before mentioned; which correfounding with the fick ticket will show how long he was under cure, what flops he was supplied with on shore, and what day he was entered on the next ship's books; thus his identity will be proved by both, his whole account rendered perfectly clear, and any disappointment, by the muster books of the former ship not being come to hand, prevented,

These general observations having occurred to us in the course of this inquiry, and having understood that notwithstanding the great pains which have been taken to provide modes of payment for feamen in their different circumstances of discharge, great inconveniencies had arisen for want of some regulation in these situations, we thought it our duty to flate them, and to offer our opinion upon the means of preventing them hereafter.

JOHN DICK, (L. S.) Office of Inquiry, WM, MOLLESON, (L. S.) 20th March, 1788. F. BARING, (L. S.) months and only notice meat and an energy will

dated in Property and resolution and the second of the general regulation there office a literary at the second real and

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which medias they have feveral entries on the fitip's books, but only the last coursy is inferted in the tickets for that, in case of their being invalided, when those lick tick ets become the only vouchers for paying them in mediately as the act directs, they, from this miliake, receive only the latter part of their pay, until the thip returns from fervice and is paid.

The R Donner of the Rock of the Late of the Color

and the steff at an holpital at home, when the thip they belonged to goe shroad, do not receive their pay until the thip returns and is paid en cured are inantediately feat which may be leveral to lervelin another flup

As mon terror ADITIO of ONLINALITY Port are paid then

was the a mir but before they proceed to lear we see no reason why tueld trees there a not allo be paid by a paylish made out from their fick nick of and traderal another eet

By the fame means might men be paid who are fent to foreign hol-

THE victualling of your Majefty's fleers being the object next in importance to their confirmation and superintendance, we proceeded to examine the commissioners of victualling, with the officers, clerks, and other persons employed under them; having previously received the proper returns for that purpoles and married the

On this establishment we have examined George Cherry, George Phillips Towiy, Alexander Cherley, John Slade, William Lance, and William Bolcawen, Efquires, commissioners, Montague Burgoyne, Efquire, William Sayer, John Smith, Joseph Hughes, Henry Lav, James Arrow? Thomas Armitage, John Watts, Richard Henflaw, James Jones, Ralph Collier, Robert Sadlier Moody, John Hume, John Howe, John Fifter, John Hughes, Richard Hatley, and Henry Howlein, Township to Benjamin Collier, John Thomas, Digory Tonking Phomas More Stade, Efquires, and other inferior officers and persons; from whom, and from the returns, documents, and accounts which we have received, we collect the following information; t bete general society arreas has any accompanie to us, in the course of the

In former times, when the fleet was upon a finall feale, the commisfioners of the havy in addition to other numerous and weighty concerns, managed also those of the victualling: but in the year 1083 the latter department appears to have been separated from the navy board; and confirmed a diffinet but subordinate establishments one of the members of the board being stiled comptroller of the victualing adcounts.

At that period the board of victualling confifted of four commisfioners, who were diffinified in 1089, and five others appointed in their place. In 1704 two committioners were added to the number. Instructions were given to them for their conduct at different times; those dated in January 1700 remain in force at this day for the purpole of general regulation; those of 1711 and of 1714 are calculated chiefly

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the manner which we shall describe hereafter.

Each commissioner, according to these regulations, took the chair in rotation, there having been no precedence fixed, either according to their appointment or to their offices, until the 3d of November 1784; when the lords commissioners of the admiralty were pleased to direct, that the commissioner who superintends the branch of accountant for cash, shall preside at the board; and that the other members shall take precedence from their respective departments in the following order; viz.

George Cherry, Esquire - - - Accountant for cash.

George Phillips Towry, Esquire - - Accountant for stores,

James Kirke, Esquire - - Hoy taker.

Alexander Chorley, Esquire - - Brewhouse.

Alexander Chorley, Esquire - - Brewhouse.

John Slade, Esquire - - - Cutting house.

William Lance, Esquire - - Bakehouse.

William Boscawen, Esquire - - Cooperage.

The commissioners are appointed by patent, and receive instructions from the admiralty for the superintendance of the departments committed to their care, and for the regulation of their general conduct as

members of the board.

The business of the victualing office is, to provide, either by contract or otherwise, all the provisions, and also certain stores required for your Majesty's navy; arranging and distributing the whole to the feveral ports and places, at home and abroad, as the service may require; to take care that the different provisions and stores, when so assume that the property charged to the agents, store-keepers, pursers, malters of transports, or others, to whom they were issued; and to compet the respective parties to pass timely, and regular accounts; also to take care that all offal arising from articles manufactured be properly disposed of, all old stores sold to the best advantage, and the proceeds duly accounted for; to attend to the various checks, &c. which have been instituted for the security of the public; with other numerous and important objects, which are constantly and necessarily attached to this office.

The established articles of victualling used in the navy are, biscuit, beer, beef, pork, pease, oatmeal, butter, cheese, and vinegar; and the stores are, casks, hoops, and bags; these are generally provided, by contracting with such persons as offer the lowest terms, either for the articles in their manufactured state; such as butter, cheese, vinegar, and bags, or for the materials, such as wheat, malt, hops, oats, oxen, hogs; staves, and hoops; from which biscuit, beer, oatmeal, salt beef, salt pork, and casks, are manufactured in the store-houses at Deptsord, &c. In time of war, large quantities of each species of provisions are fent abroad, as also some extra articles, sour crout, essentials, molasses, and pot barley.—For the performance of such extensive and important service, it has been sound necessary to constitute permanent

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permanent establishments at Deptford, Chatham, Bover, Portsmouth, Plymouth, and Gibraltar; at each of which places there are regular and subordinate offices. Agents are also appointed occasionally for the like purposes, upon various parts of the coast of Great Britain and Ireland, and also at foreign stations, in the West Indies, America, India, &cc.; but notwithstanding the appointments just mentioned, recourse must frequently be had to contracts for the victualling of your Majesty's ships upon different stations both at home and abroad; and the commanding officers of squadrons upon detached services find it necessary to appoint agents for supplying the ships with provisions and victualling stores; such supplies also are often provided by pursers of single ships, touching at ports where there is neither a contractor nor agent.

For the purpose of enabling the board of victualling to execute the comprehensive and important duties which we have already stated, store-houses, &c. were attached to the office on Tower-hill, and similar receptacles also provided in other situations: not only for containing such provisions and stores as had been already manufactured, but also for the manufacturing of such articles as might be found necessary, from the materials purchased by the board. The advantages resulting from those establishments have been so considerable as to render buildings upon a much larger scale necessary; and accordingly, other erections have been, and are intended to be, constructed at Deptsord, of the utility of which we shall speak hereafter. The stores at Deptsord are connected with and make part of the victualling office of London; and the commissioners attend at Deptsord from time to time, for the purpose of superintending the business of their respective departments; a considerable proportion of which must be transacted at that place.

As a prelude to the analysis which we shall give of the duties executed in each office, we beg leave to observe, that the entire system of victualling accounts, with all its numerous and subordinate branches and connections, as well foreign as domeltic, after palling through many previous checks and forms, finally centers at London in the two departments, of accountant for cash, and the accountant for stores, where all vouchers, certificates, bills, accounts, and affidavits, undergo farther checks, and are submitted to every degree of examination which the nature of the case will admit : every part also of the business transacted in the separate departments of the other commissioners must be brought ultimately to those offices; consequently the accountant for cath can, at all times, furnish particulars of monies received and paid, and of what fums are due to and from the crown, under feparate and diffinct heads; and the accountant for stores can furnish particulars of all provisions and stores received, issued, and which remain; together with the names of the feveral parties who originally delivered the fame, according to contract or otherwise; and also of those officers or persons who are respectively charged or discharged for the previsions and stores in question, And it is from those materials, surnished to the accountant for cash in the manner now stated, with the assistance of Z2

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other documents in his possession, that he is enabled to form the various estimates for victualling your Majesty's sleet which from time to time

he is obliged to prepare.

All officers and chief clerks are appointed by warrant from the admiralty, and the inferior clerks by the commissioner who superintends the respective branch; the officers in general are surnished with instructions for the regulation of their conduct in the department to which

they belong.

In every branch of the victualling, where money is impressed to pay falaries, wages, or contingencies, or where money is received by any officer whatsoever for the sale of provisions, old stores, &c. the accounts are not only confirmed by regular vouchers and certificates, but likewise by the oath of the party; the purport of which oath is, that the money has been duly expended or accounted for agreeably to the statement of particulars which he has exhibited.

Security is required from many, although not from all the officers employed under the board; every information upon which subject will be found in a schedule, containing the whole of the victualling esta-

blishment, to which we beg leave to refer.

Having thus drawn the general outline of the service; we next proceed to state the duties belonging to each office according to the present arrangement of the several departments.

Under the superintendance of George Cherry, Esquire, are comprehended the department of accountant for cash; that for examining and stating of imprest accounts; for keeping a charge on the treasurer; for paying short allowance money; and the offices of surveyor and of clerk

of the cheque.

The duty attached to the office of accountant for cash is, to keep a daily register of all victualling bills payable by the treasurer of the navy, and which bills comprehend the whole expence of the victualling; namely, bills in course; bills of exchange drawn on the board; imprest and other bills to be paid in money; and all bills for clearing imprests. All vouchers are examined previously to their being formed into bills, and compared with the certificates, and the copies or extracts of contracts; which last are transmitted to this office by the secretary: if the same be found to agree, the amount is calculated, and a victualling bill made out; the progress of which will be described when we come to explain the nature of those duties which belong to the secretary's department. When stores purchased by contract are delivered at the out ports, the bill is made out by the officers upon the spot; but is afterwards brought to this office, where it is compared with the vouchers, certificates, and contract, and examined, and if found correct, the bill passes through the same process as before stated. Bills of exchange, drawn from aboard, after having been examined in the imprest office, and accepted by the board, are transmitted to this office for a second examination, and are formed into perfect bills, if the vouchers are regular; otherwise they are returned to the office for imprest accounts,

and are there charged against the drawers. They are then sent to the accountant for stores, for the articles to be entered as a charge upon pursers; and when returned to the office, marked previously by the proper officers, they are first signed by the board, and then delivered to the parties to whom they belong. Bills are made out to the agents at the several ports, for the payment quarterly of officers and persons employed at the yards; these bills are sent to the chief clerk for examining and stating of imprest accounts, to be charged upon the person to whom they are payable; they are then sent to the accountant for stores, to be entered and marked; after which they are returned to this office, and signed by the board; then transmitted to the chief clerk for keeping a charge on the treasurer, and assigned for payment. All bills for salaries, contingencies of office, &c. which are stilled ready money bills, undergo a similar process.

The quarterly accounts of offal, and of the sale of old stores and provisions, together with a letter to the treasurer of the navy, for receiving the amount thereof respectively, are also examined in this office. It is the duty likewise of this department, to examine and to compute the tonnage and freight of all victuallers, transports, &c. employed by the board; to check their accounts; to prepare proper bonds of indemnity to the crown, and affidavits for provisions and stores delivered under contract; to examine and to calculate the amount per man per day of the various proposals made by persons for supplying your Majesty's ships with sea provisions upon standing contracts, in order that the board may select that offer which is the most reasonable upon the whole; to ascertain the interest due upon bills in course, when ordered for payment; and to draw out all common bonds which

have reference to the cash department.

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The accountant for cash moreover reports to the board upon various matters referred to him; forms accounts required by parliament, by the treasury, or by the admiralty; and states the victualling debt when called for, with reasons for the increase or decrease of the same, esti-

mates of which are made up twice in each year.

The office for examining and stating of imprest accounts is, to examine, check, arrange, and state the accounts and vouchers of the agent victuallers at Deptford, the out ports, and at Gibraltar; those of the agents, confuls, or correspondents in foreign parts, for supplying your Majesty's ships with provisions and stores upon commission; likewise those of pursers of ships, commanders of cutters, and masters of tenders and transports; together with those of the store-keepers and messenger at the office in London. Under this department also we find comprehended all bills drawn for provisions, stores, necessary money, short allowance money, hire of boats, purchase of water, or incidental charges; and likewise bills drawn by correspondents of every description. If the vouchers which accompany the latter be approved by the board, perfect bills are issued by the accountant for cash; if not approved, the amount is charged as imprests against the parties.

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The mode of clearing imprests is regular, but various: if the vouchers agree with the account which is delivered upon oath, and no exceptions be made, the commissioners direct the account to be passed; it is then formed into a perfect bill, and credit allowed on the imprest ledger for the same. Such perfect or clearing bill, after passing through the proper officers, is finally delivered to the clerk for keeping a charge on the treasurer. But if all the imprests standing out against the party be not cleared upon closing the account, a memorandum is delivered into the secretary's office, from whence a letter is written to the treasurer, to receive the amount of the imprests uncleared.

In the office for keeping a charge on the treasurer, and for assigning bills, the duty is, to assign every bill after having been signed by three commissioners; in doing which all possible care is taken to appropriate the several issues from the exchequer, and likewise all monies received from individuals, to the accounts of the respective treasurers, and under the proper heads of payment. All money received from the exchequer is appropriated to the payment of bills of exchange, imprests, necessary money, contingencies, wages to officers, labourers, &c. not paid by bill; course of the victualling, including interest; value of the victuals of wildows men, short allowance money, and some occasional services.

All fums received from individuals are included in the account of old stores, and arise from the sale of provisions, stores, offal, warehouse rent, fums repaid to clear imprests, the balances of pursers accounts and others; and any money what soever not received from the exchequer. This fund of old stores is applied to the payment of falaries and allowances to commissioners, officers, &c. or to such other services as the board may from time to time direct, and at their discretion. In this office also they examine all credits allowed on ordinary petty-warrant-balance bills, short allowance lists, and on quarterly pay books, made up at London and at the out ports, for the payment of officers, clerks, artificers, &c. who do not receive their wages by bill. They acquaint the board when, and to what amount, money will be wanted for current fervices, describing the nature of the expenditure, and also stating the balances, if any there be, which remain unaffigned, under the feveral heads for which further fums are to be craved. They make out and examine all alligning lifts, monthly and other accounts prepared for the information of the comptroller of victualling at the navy office; they examine infuper and voluntary charges of ex-treasurers; and, when directed by the board, make out accounts of monies due to the crown from such subaccountants as have not complied with requilitions made to them for In consequence of the estimates laid before the commissioners payment. of the money which will be wanted, it is the business also of this office to lignify the same to the treasurer of the navy, who certifies to the board the feveral sums received by him, and debits himself accordingly; and he is thereupon charged in this office in a mode nearly corresponding with his own. On the other hand, credit is given to him for all lums alligned out of the laid money in the manner following: leparate life.

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are drawn out of the bills to be paid under each class, the particular monies specified, out of which the treasurer is to discharge those bills, and the proper affigning number is written on each; the bills are then figner by three or more commissioners; a copy of the lists of each class, attested by the chief clerk, is afterwards fent to the treasurer of the pavy; and in consequence of this, the bills are finally paid. But although a general eredit is given to the treasurer for the whole amount in the several lists upon their being made out, yet a full credit is not given to him until the bills are actually paid, and the same certified to this office. An account of the bills, numbered in the course of the victualling, is frequently called for by the treasury board, who issue money for the payment thereof to the treasurer at uncertain periods. The money being received, is certified, lists are made out, the treasurer is charged and credited, &c., as in the former instance, with this exception, that the interest due on each bill is inferted in the lift transmitted to the treasurer, and also on each bill separately. Under particular circumstances, the legislature have directed bills numbered in course to be subscribed into the public funds, with the interest due thereon at the time of subscribing; a peculiar mode of affigning the bills is then adopted, which, as it must vary with the circumstances of the case, cannot here be described.

The nature of the office for paying short allowance money is this; they are to examine and to compare with the muster books at the navy office the short allowance lists delivered by pursers and agents; to make reports thereof to the board; to form abstracts of, and to cast and prepare such lists for payment; to make out certificates to pursers for paling their short allowance accounts, and also clearing bills to those pursers and agents who may have paid short allowance money to the companies of your Majesty's ships; to keep an account of the debt due for such allowance; to examine such seamen as claim the same; and to attend the payment of short allowance money at the pay office in Broadstreet, under the control of one of the members of the board. This office, together with that for examining and stating impress accounts, and likewise that for keeping a charge upon the treasurer, although each of them is under the direction of a chief clerk appointed specially for that purpose, are nevertheless branches of the office of accountant for

cash, to whom consequently they are subordinate.

The duty of the surveyor is, to draw plans and to form estimates, not only for the buildings and wharfs about London, and occasionally for the out ports and foreign parts, but also for all utensits, machines, and engines used in the brewery, bakehouse, mills, &c.; to see that the respective contractors, or persons employed, sulfil their engagements, to measure and to value the several works personned; and in general to examine and report upon all hills that belongs to his office. He is, in conjunction with the store-keeper or officer in whose department the work shall have been personned, to certify at the foot of each hill that the same was executed in a workmanlike manner; that the materials were good, and fit for your Majesty's service; and that the rates charged were the current rates at the time when the business in question was personned.

The bills, thus certified, are delivered to the office of accountant for cash, where they are examined and formed into bills in course, as al-

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The duty of the clerk of the cheque is, to muster the several persons employed in the yard, and to check the absentees. Accounts are also made out in his office quarterly of all wages and earnings of the artifiders, labourers, &c. which are delivered to the treasurer of the navy for payment; and for which the clerk attends the office in Broad-street. He afterwards certifies the fums to paid upon the quarterly book, which is transmitted to the chief clerk for keeping a charge on the treasurer. It is also his duty, and that of the clerk employed under him, to attend the receipt of provisions and stores of every kind at Deptford, the mills at Rotherhithe, the brewhouse at Wapping and at Saint Saviour's Dock, and to examine if the quantity, quality, and condition of the respective articles be conformable to contract; to enable him to do this, he is furnished with copies of all contracts which are concluded by the board. If he finds no reason to object, the clerk of the cheque joins the storekeeper in a certificate to that effect; and he afterwards concurs in certifying the same a second time, upon the back of the bill which issues to the contractor. It is likewise his duty to attend surveys of all stores said to be damaged or decayed, and to certify their quantity and condition.

Under George Phillips Towry, Esquire, are comprehended the departments of secretary and of accountant for stores; also those for keep-

ing a charge on purfers; and of clerk of the issues.

The duty of the fecretary is to attend the board, to read to them such letters, &c. as have been received, and to take their instructions thereon, which are generally minuted upon each. When the answer is prepared, it is laid before the commissioner over that department to which it relates; and having received his fignature, is presented to the board for their concurrence. The fecretary is to fee that the orders of the board, which are figned by himself, are properly distributed and executed. When any articles, whether of stores or provisions, are wanted, he receives directions from the board to advertise for tenders to be made upon a certain day; on which day the tenders that have been received are put into a box, of which he keeps the keys, and precifely at one o'clock the box is brought into the board room, and opened by him in the prefence of the commissioners, when the lowest tender is accepted, except in a very sew instances, such as proposals for sutnishing hops; in which cases it becomes indispensably necessary to attend to superiority of quality, and confequently to allow proportionably for it in the price. Moreover, it is the duty of the fecretary to transmit attested copies of the contracts concluded by the board, which are drawn out in his office, to the officers in the feveral departments to which they respectively relate. When stores or provisions have been delivered under any such contract, the receiving officers grant a certificate of the receipt thereof, and also stating that the same are good, are proper for your Majesty's service, and conformable to contract. Such certificates being transmitted to this office, the refpective.

specified therein have been received, and are proper for your Majesty's service, &c.; both the certificate and the bill are then sent to the accountant for cash, who makes out a bill for the amount. The bill and certificate are thereupon transmitted to the accountant for stores, in order to be entered; from that office they are forwarded to the department from which the certificate originally issued, in order that it may be certified upon the back of the bill, that the stores specified therein have been received, and are proper for your Majesty's service, &c.; both the certificate and the bill are then sent to the accountant for cash, with whom the certificate remains; and the bill, being signed by the board, is afterwards delivered to the contractor.

The chief clerk of the fecretary's department keeps the minutes of the board; the remainder of his duty, together with that of the other clerks, is, to execute different parts of the business of this office, under the di-

rection and superintendance of the secretary.

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The duty of the accountant for stores, and of his assistants, is, to superintend every division of the store department, comprehending the office for examining and stating of agents and store-keepers accounts; that for keeping a charge on purfers; that for stating and balancing of purfers accounts; and that of clerk of the issues. They examine into the flate of stores at different ports and places, in order to regulate the supplies which it may be necessary to fend, to remain at such ports or places respectively, or what stores it may be requisite to remove from each; also to form estimates of the aggregate state of the stores, stating the remains at each place, for the inspection of the board, that a proportion adequate to the number of men voted by parliament for the service of the navy may be kept up. Moreover, it is their duty to examine the furveys of decayed provisions, certificates of lolles by accident, extra expence for casks and hoops, and all vouchers for incidental claims; to compare the fame with the instructions, and, according to usage, either to admit or reject them; to compare the purfers voluntary charges with the ledgers, the returns made by them into store, and their deliveries to victuallers or transports; to examine and to attest all certificates of balance bills to captains of thips, purfers, or mafters of tenders and transports; to afcertain the contract prices of fuch provisions or stores as by their respective accounts may appear to be deficient, and consequently liable to an higher charge; to prepare and take bonds of indemnity from purfers, &c. for any furcharge which may appear in future against them, after their accounts shall have been passed and closed. In time of war, to keep an account of all prisoners victualled, classing them according to the nations to which they respectively belong; also of provisions or stores supplied to merchant ships, &c.; likewise of all officers and foldiers which have been victualled for their passage, at the rate of 3d per day; and of all officers and feamen belonging to the navy, who may have been victualled at places where no provisions were deposited belonging to the crown; to keep an abstract book of all contracts for provisions and llores, with a charge against contractors for any that are condemned; to enter all furveys of the feveral ports and places under diffinct heads; to keep a transportation ledger, for the purpose of shewing the quantities of A a provi-

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provisions or stores on the way to or from different places; in afcertaining the state of stores; and also to enable the chief clerk to bring up accounts which are in arrear, in order thereby to check those of the agents and flore-keepers. Returns also are made to this office weekly, monthly. and quarterly, from the out ports generally, and from each of the officers at Deptford, who fign feparately: the first, or weekly account. contains the particulars of what has been received in the course of the week from contractors; what remains due from them; if there is any provisions or stores on transportation; the returns from the cooperage; and the whole of what is estimated to remain in store. Every month the account states what has been returned from ships, and what remains, diffinguishing the ferviceable from the decayed. The quarterly account contains every particular of what has been received, iffued, and remains, comprehending the whole of the transactions of the port, or of the officer, under the form of debtor and creditor.

In short, the books kept in this office are so comprehensive in their nature, that the state of provisions, &c. in store, and of the expenditure of the same, may at any time be known,

The office for examining and stating of agents and store-keepers accounts, although a branch of the department of accountant for stores, is under the immediate management of a chief clerk, whose duty, and that of his affiftants, is, to take care that all store-keepers at home lend in weekly, monthly, and quarterly accounts; and that all agents abroad transmit accounts quarterly; to fee that such accounts are carefully checked, and that each article received or iffued is conformable to the vouchers; to flate each person's account, wherein the errors or omissions are stated and balanced; as also the surplusses or deficiencies which appear on the close of each quarterly account; to abstract the whole quantity of provisions, &c. received into store, with the waste claimed thereon, in order to ascertain the proportion upon each article; to form separate statements for bread, beer, beef, and pork, manufactured, and also for casks made or raised from staves, shewing how they turn out, according to the standard mode of computation. The observations which occur thereon are fent to the respective agents and store-keepers, whole answers are transmitted to the accountant for stores, for his remarks upon the same; all which are finally laid before the board, for their inspection and determination. The chief clerk, and his affiftants, also keep a charge against commissaries or others, for provisions or stores supplied them by the navy; and they have lately been employed with great fuccels in bringing up the accounts of fuch agents or store-keepers as were in arrear, of which we shall take further notice hereafter.

The department for taking cognizance of purfers' accounts, &c. appears to be divided into two branches, namely, one for keeping a charge upon purfers, and for adjusting transport accounts, and the other for stating and balancing of purfers' accounts: both, however, are fubordinate to the accountant for stores; and each is under the management of a chief clerk. The duty of the former is, to examine and to compare the voluntary charges of purfers, and of matters of tenders and transports,

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with the charge kept against each of them in the office ledgers, and also with the accounts received from the captain and officers of each ship, casting one species into another, as occasion may require; to examine each victualling book, and the several proportions of provisions for soldiers, &c. according to the respective allowances for which they were victualled; to clear imprests for provisions purchased by pursers; also to examine the bills which are made out to clear imprests standing against them in consequence of bills of exchange drawn by such pursers respectively, in order that the final balance may be paid to the treasurer of the navy, or to the party, as the same shall appear due.

The duty of the persons who conduct the department for stating and balancing of purfers' accounts is, to examine the title pages of the vicmalling books by accounts already passed, by surveys of remains, and by weekly check lifts, and to enter the refult of fuch examination in a book, which book is transmitted to the navy office, accompanied by certificates, describing the several allowances of provisions which the respective ships companies have received; to examine the general abstracts of each book. and the proportions, preparatory to the same being allowed in the accounts: also to examine the transcripts of the voluntary charges; to cast the proportion of the respective indents; to charge the loans of provifions from one purser to another; and finally to make the several purfers debtor for all the provisions and stores which they may have received; to state the accounts of such pursers respectively, giving credit for the number of men victualled, for loans to other purfers, for losses, for furveys on decayed provisions, and for returns into stores, &c. 5 to balance those accounts, and to examine the bills made out for the balances; to examine the certificates of such pursers as are creditors in their accounts, also books of loans, the periods to which accounts have been palled, and captains and officers accounts of provisions received on board of their feveral ships; to charge all loans noticed in those accounts, and to give certificates to captains of yachts, fire ships, &c. stating that they have not overborne their respective complements. When a purser is creditor, a hill is prepared in this office, and when debtor, letters are written, one directed to the party, and another to the treasurer of the navy, requiring the former to pay, and the latter to receive, the balance which may be due. When a purser's accounts are finally adjusted with the victualling office, the certificate is drawn out by the persons who conduct this department. When a ship is lost, or taken, or destroyed by an enemy, they receive the affidavit from the purfer, and prepare a certificate, in order to enable him to receive his wages. They infpect papers necessary to be examined previously to the passing of captains accounts, and prepare certificates accordingly; and when officers who are upon half pay have victualling accounts depending, they note the fame upon the lift, that the pay of fuch officers may be stopped until the accounts in question shall have been liquidated. flating and beloned

The office of clerk of the issues is likewise subordinate to the accountant for stores, and is executed by a chief clerk, with proper assistants. Their duty is sufficiently expressed by the title, except that it extends, A a 2

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However, no further than the river Thames, the Nore, Sheemels, Blackstakes, and Chatham. All orders or directions for victualling of thins at those several places, &c. are registered in this office; and in confequence thereof, the proportions of the respective articles are calchlated; warrants to the different flore-keepers issued; and, when executed, fuch warrants become vouchers for crediting the feveral florekeepers, and for charging the ships, &c. The chief clerk and his affiftants keep accounts of, and make up the whole charge for, provisions and stores issued as before-mentioned; they also make up purfers indents, and their bills, and bills for river lighterage, and for home freights; they examine, keep the accounts of, and draw out, the quarterly bills for thips in ordinary at Deptford and Woolwich, and figh warrants for the fame; they make out fublishence bills to fuch carpenters as attend in private yards; they compare the store-keeper's quarter books with the books of this office; and they draw out, and fign the bills of lading for victuallers which are fent with fupplies, as well for the out ports in Great Britain as for foreign parts.

The department of hoy taker was under the superintendance of the late James Kirke, Efg. and is, at present, under the direction of Samuel Marshall, Efq. The duty is, to examine, in conjunction with the shipwright, fail-maker, and rope-maker, employed by the board, the tonnage and condition of fuch veffels as may be tendered upon freight, or otherwise; to inspect and to value the masts, fails, tackling, furniture, flores, and hull, of each fhip fo tendered; and the refult of which examination and valuation the persons before-mentioned report and certify, previously to the faid ship being hired for the public fervice. They also certify to the accountant for cash, the time when the pay on account of the hire of any fuch veffel commences, and when it terminates, in order that the owner may be enabled to receive his freight. They attend the iffuing and unloading of all provisions and stores for the out ports, foreign parts, &c. ? superintend the hoys and craft belonging to the victualling fervice; and attend the unloading of fuch provisions, &c. as are returned into store. The hoy taker takes an account of remains on board of ships, transports, and victuallers. He receives, furveys, and iffues oil and vinegar; of which articles he may be confidered as the store-keeper. Of these several services he keeps regular accounts, which are checked, examined, and paffed in the respective offices.

The brewhouse is under the superintendance of Alexander Chorley, Esq. and therein are employed a master brewer, a clerk of the brewhouse, and other inserior persons. When contracts are formed by the board for mult and hops, the master brewer always attends. A sample of malt is produced by the board, and a sample of hops by the person who offers to contract for the same. When those articles are delivered into store, they are examined by the master brewer, the clerk of the brewhouse, and by the clerk of the cheque, who compare them with the

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the famples which were produced at the board; and if the quality be found to agree with those famples, and if the male and hope be in other respects conformable to contracts they are received into charge of the mafter brewer; and a certificate, stating the receipt, and their conformity to contract, is figured by the mafter brewer, and the clerk of the cheque, and given to the contractor, in order to enable him to obtain a bill for the amount. The mafter brewer discharges himself by the proportions which the quantity of beer produced by him, and the yeast and grains which are fold, bear to the malt, hops, and coals expended by him in the manufacture. Money is imprested to him for the contingent expences of his department, which he accounts for quarterly, and the imprests are regularly cleared. At the fame period he accounts for the money received for yeast and grains to the clerk for keeping a charge on the treasurer of the navy. Besides weekly and monthly returns, an account is transmitted quarterly. Stating the particulars of all materials received and iffued, and of what remain, together with an account of what beer has been brewed, issued, and to whom, with the quantity remaining in store. When beer is returned from flips, &c. it is generally received into the charge of the mafter brewer, but fometimes it is received by the store-keeper at Deptford. Moreover, it is the duty of the master brewer and his clerk to keep an account of the wages and earnings of the feveral persons employed in this department, and to transmit a copy thereof to the proper officer. Charles Family To The Toll But Miles & AND THE PARTY OF THE PARTY OF THE

The cutting-house is under the superintendance of John Stade, Esq. and there are employed therein a clerk of the cutting-house, a master butcher, an established clerk, and other inferior persons. Their duty is to examine the oxen and hogs which are fent by the respective contractors, and to return such as are not conformable to contract. Those which are accepted are afterwards flaughtered; and the four quarters; when cold, are received and paid for by weight. The tongues of the oxen are given gratis by the contractor, part of which are distributed to officers, the remainder fold, and the money received for the fame carried to the credit of the offal account. The meat is afterwards manufactured into falt beef and pork; certificates are granted to the fet veral contractors, stating the number and weight of the cattle received, the number of pieces into which they were cut, and the quantity of fuet received from the oxen. This office then becomes charged with the beef, pork, and fuet, after being falted and packed; with the tongues of oxen; and with the casks, including the iron boops, in which the whole of the feveral articles before-mentioned is comprised. The persons in this department grant certificates for falt received into flore, with which this office is likewife charged. Two quarterly accounts are rendered by this office, the one containing a flatement of all provisions received, iffued, or fold; the other containing an account of money received for tongues, marrow-bones, fat, warehouse rent, &c. and which money is paid by the clerk of the cutting-house to the

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treasurer of the navy. A third quarterly account is delivered by the chief clerk, stating particulars of the expenditure of money impressed to him for contingencies, and which impress are cleared from time to time.

The bakehouse is under the superintendance of William Lance, Esq. and in which department are employed a master miller and clerk, a clerk of the dry stores, and others. Their duty is, to attend the bakehouse, the mills, the kilns, and stores; for the reception of wheat, oats, and peafe; for manufacturing the two former articles into flour, biscuit, and oatmeal; and for kiln-drying of the pease, &c. to report to the board what quantity of each article, whether manufactured or in its original state, is in store; and also what quantities of the several articles will be required, in order that the board may regulate their purchases accordingly; to receive their respective articles when delivered by the contractors; to examine and to certify if the same be conformable to the contract in measure, in weight, and in quality; to attend the issuing of the several articles for manufacture; to keep a daily account of fuch iffues, and also of the produce when manufactured; to keep an account of the times when, and of the persons to whom the different articles of dry stores are issued, that the respective parties may be regularly charged; also to keep an account of such articles as have decayed in store, and stating the true reason for such decay, in order that a proper survey may be taken of the same; to state, for the information of the board, when any extra articles, &c. or repairs are necessary, accompanying every such representation with the proper estimates of the expence; to take care that no more labourers or other persons be employed than are absolutely requisite for the fervice to be performed; and to keep an account of the earnings or labour of all persons whatsoever employed in this department. The accounts, certificates, and information before-mentioned, are transmitted to the respective offices in London, for the purposes of being checked, examined, and charged against the proper persons. When, a contract is made for wheat, a fample is produced by the board; and the clerks of the cheque and of the dry stores, and the mafter miller, attend the delivery, in order to fee that the wheat be conformable to the fample; after which the master miller becomes charged with the same, and is responsible to the accountant for stores. The peafe must also be conformable to the sample, and are further tried by boiling; oats must weigh 40l. per bushel. The two latter articles are delivered into charge of the clerk of the dry stores, who is responsible for them to the accountant for stores, in like manner as the mafter miller is for the wheat.

Of the departments under the commissioners there remains only the cooperage, the direction of which is allotted to William Boscawen, Esq. to describe; and which is conducted by a master cooper, two foremen, two established clerks, and fundry inferior persons. Their duty

duly is, to keep an account of the calks, flaves, hoops, and other materials in store, under the respective heads; to transmit an account of the fame weekly to the board, in order that a proper flock of each article may be regularly kept up; to examine and to receive fuch articles as have been purchased by the board, and as are found to be conformable to contract; to receive, and to eertify to commanders, purfers, mafters of victuallers, &c. all fuch casks, staves, or iron hoops, as may be returned by them respectively into the cooperage stores; to keep a daily account of the work performed by the feveral coopers, of the materials issued to them, and of the casks made, either by conversion or otherwise. General quarterly accounts are kept of casks, staves, hoops, received from thips of war, &c. from the out ports, from flore keepers, and from contractors; and of the staves arising from fuch casks as are taken to pieces, or surplus: on the other hand, an account is kept of casks issued; of staves expended in making the casks; of the number of casks broke up, and of waste in conversion; which accounts are balanced by the remains in store every quarter. An account is likewife kept of fuch old ftores, chips, rubbish, &c. as are fold; the amount of which fales is paid to the treasurer of the navy; also an account of money received by imprest, for payment of incidental expences. These quarterly accounts are transmitted to the proper officers in London. There is also delivered quarterly to the clerk of the cheque an account of the coopers earnings, for the purpose of their receiving payment of the same at the pay office, and to the clerk of the iffues, an account of the casks and hoops which have been delivered to commanders, purfers, malters of transports, and victuallers.

We find belonging to the office in London a warder, a deputy warder, and nine meffengers; viz. one for the board, a fecond for the port, and a third for Deptford; three more attend upon four offices; and three others are attendants in common. Besides which, four watch-

men have been hitherto employed.

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The description which we have already given of the several departments under the superintendance of the respective commissioners, renders any surther detail of the business which is carried on at Deptsord almost unnecessary. Most of the branches upon that establishment are different from the victualling offices at Portsmouth, Plymouth, Charham, and Dover, being considered as appendages to the special duty of the commissioners in London; and the chief officers communicate with those commissioners individually, with respect to such officers as relate to their respective departments. We find, however, at the above place, an agent victualler, with three established clerks under him; and a store-keeper, with one extra clerk; and whose duty we now proceed to describe. The office of the agent victualler, although without the extensive control or trust which is reposed in similar offices at the out ports, is nevertheless of great importance, arising from the very superior extent and magnitude of the transactions at this place.

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place! SIt is the duty of the agent victoaller to superintend every part of the butiness which is transacted at Deptford, the cooperageners cepted; to Pice that all orders are duly and properly executed; that the feveral officers attend their respective duties; and that they give the necessary dispatch in victualling of thips, &c. In this office, books are kept of all transactions, and weekly, monthly, and quarterly accounts, are made out and transmitted in the manner as has been already deandless and hundry theres of fmall thores; and the agent visbelish

The duty of the store-keeper ought to co-operate with that of the agent victualler, in what regards the receipt, iffues, and remains of provisions, &c. in flore; but the flore keeper's office doth not appear to us to be conducted at present with the regulsite propriety and effect. We must, however, observe, that from the returns made by the agent victualler, and from those of the other principal officers, it is evident, that the latter are charged and discharged with great regularity by the officer in London, even according to the present mode of executing the Bullinels at Deptford, ther part throfted a slandlud entry

In the preceding sketch of the victualling office in London, and of its immediate appendage at Deptford; also of the nature of the duty in each office, and the mode in which the bufiness of the several departments is conducted; we have touched but flightly upon the manner in which contracts are concluded; or upon what relates to purfers, their connections with this office, and the mode of passing their accounts; because we shall have occasion to enter upon a complete investigation of those hibjects, when we submit the general observations which have occurred to us in the course of our inquity, annaly in request when

cach article having been previously approved by them and by the agent The store-keeper and the clerk of the cheque grant receipts for the ar-The confequence of the powers vefted in us by the last act of parlia-

meht? we proceeded to Deptford; Chatham, Portfmouth, and Plymonth, in order to visit in person the chablishments under the commilliofices of victualling at those places. The department at Deption having been already described, we shall select that at Portsmouth, as time, to the the times and the wissonstround to inion it is she sale and and the time are nature wants produced to the time by the time-keeper, and

At Portsmouth there are an agent victualler, a store-keeper, a clerk of Hey cheque, a master cooper, a master brewer, a master miller, with cherks, and biller inferior persons. The agent victualler corresponds With the commissioners, receives their orders, and superintends the whold hulfness of the victualling department at this port. of this his duty to take care that a sufficient quantity of provisions, excepte kept Portantly in fore, in breen to Supply the thips which are in commiss Hon, or The ordinary 3 Books are kept in this office, bin which entries are frade of all provisions or stores received and iffuelt of and weekly; monthly, and quarterly accounts of the fame, and alford cally are transmitted to the board. 10 Ffe is to fee that accounts around offed quarterly with the Teveral parfers of hips himsdinary , and to pay allocons tingent expences in this department. of The board forietimes direct

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him to receive tenders, and to conclude contracts for victualling flores. of which public notice is always given, and on which occasions the agent victualler, the store-keeper, and the clerk of the cheque, concur in giving the preference to the lowest tender; those officers also attend at the delivery of stores under such contracts, in order to see that the fame are conformable thereto, good and proper for your Majesty's service. The articles purchased at this port are, wheat, malt, coals, candles, and fundry species of small stores; and the agent victualler frequently contracts, by order of the board, for wheat and malt to be delivered at Plymouth. The articles received from Deptford are, principally, falt beef and pork, peafe, oatmeal, butter, cheefe, vinegar, and hops; fome of which, fuch as wheat, malt, and hops, are afterwards manufactured here in the same manner as at Deptford. contract for fresh beef is always made in London, and the oxen are flaughtered at this port, at the charge of the contractor, who delivers the four quarters, when cold, for which he is paid by weight, the tongue being given in; and every other part of the offal belonging to the contractor. Some of the tongues are distributed amongst the admirals and captains, according to a regulated proportion; the remainder are fold, and the money arising from such fale carried to the credit of the offal account. In the same account is also included the money received for bran, grains, yeaft, decayed provisions, old staves, hoops, and all stores fold, and which is regularly paid to the treasurer of the navy, pursuant to the directions received from the board for that purpole. All stores are delivered into the custody of the store-keeper and master cooper, in presence of the clerk of the cheque, the quality of each article having been previously approved by them and by the agent. The store-keeper and the clerk of the cheque grant receipts for the articles delivered into store, and which are an authority for the agent victualler to make out a bill or certificate, upon which bill or certificate those three officers certify that the articles received are conformable to contract. When stores or provisions are dent nded, the agent victualler figns a warrant to the store-keeper, and to the clerk of the cheque, to iffue the fame; and for which iffues the receipts of the proper officers are afterwards produced to him by the store-keeper, and are the grounds for the agent's charge against the purser. Copy of fuch charge, accorpanied by the vouchers, is transmitted quarterly to the board. A clerk from each office constantly attends at the receipt and iffue of all stores, and which attendance forms the check upon the flore-keeper. Money is imprested to the agent victualler for payment of falaries, wages, short allowance money, superannuation allowances, and contingencies. Decayed or condemned stores are either sent to Deptford or fold here; when fold here, the agent victualler and the two officers before-mentioned attend; and when the stores sold are delivered to the purchasers, a clerk from the agent's office, one from that of the store-keeper, and one from that of the clerk of the cheque, are always present. Accounts of all fuch sales are transmitted by the agent victualler, upon oath, to the board, accompanied by the proper

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vouchers, foon after the expiration of each quarter. Four times a year a clerk from the agent's office, another from that of the flore-keeper, and a third from that of the clerk of the cheque, take a furvey of remains in store; and which of late have been found nearly to cor-

respond with the accounts kept.

The general duty of the store-keeper has been already delineated, in defining that of the agent victualler; in addition, however, to which it must be stated, that the store-keeper is personally charged with all provisions and stores delivered into his custody; and that he is accountable for the same, until he shall have produced, in his separate capacity, the proper vouchers and certificates of such provisions or stores having been issued for his discharge. The detail, and the manner in which this branch of duty is executed by every store-keeper in the victualling department, having been already described, renders any repetition thereof in this place unnecessary.

The preceding observation will likewise apply to the office of clerk of the cheque, whose particular duty is to attend, either in person of by his clerks, the call of the men; to keep an account of the wages and earnings of the coopers, millers, bakers, labourers, &c. and to draw out the pay lists; which, after having been properly certified,

are transmitted to the office in London.

The duty of the master cooper, and of his clerk, is to superintend and take charge of all cooperage stores, and of the pumping, filling, and shipping of water for the navy; to keep regular accounts of his receipts, issues, and remains, which are transmitted to the board through

the medium of the agent victualler.

The master brewer superintends and directs the whole process for making beer; he examines whether the malt, hops, and coal, are conformable to contract. At the close of each quarter he figns the account of the clerk of the brewhouse, and joins with him in an oath, declaring that the feveral stores have been received and expended without fraud or diminution, and that the beet brewed was actually iffued to the respective ships, as specified in that account. He attends with a fample at the forming of all contracts for malt; and it is his duty, together with the clerk of the brewhouse, to certify the receipt of the malt; that the fame is equal to the fample, and fit for your Majesty's Tervice. The agent victualler, with the other officers, having examined the certificate, and found it correct, fign a bill to the contractor for the amount. The clerk acts as store-keeper for the brewhouse stores, he checks the receipt and daily expenditure of malt, hops, and coal, and of the produce, iffnes, and remains of beer; he joins with the mafter brewer in the account, cath, and certificate before-mentioned, and is responsible for the stores and beer under his charge.

The mafter miller attends at the conclusion of all contracts for wheat, and he must certify that the quality is equal to sample, and that the wheat is fit for the service. For such wheat as is ground in the mill he becomes answerable to the store kneper, under whose immediate direction he acts. The nature of the weekly, monthly, and quarterly

the office in London, has been already sufficiently described.

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At Plymouth, we found an agent victualler, a store-keeper, a clerk of the cheque; a master cooper and clerk, a master brewer and clerk; with other clerks employed under them respectively; the duty of those officers being nearly the same as at Portsmouth, a recapitulation therefore becomes unnecessary.

At Chatham, the establishment at which port comprehends also the victualling at the Nore, and at Sheerness, we found only an agent victualler, a store-keeper, and a clerk of the cheque, with their respective clerks; a more extensive establishment being unnecessary, as almost the whole of the manusactured articles, together with some of those which are not manusactured, are supplied from Deptford; this remark will likewise apply to the department at Dover. The duty of the several officers at Chatham is also similar to that of the like offices at Portsmouth.

The establishment at Dover being inconsiderable, we contented ourselves with the return of the establishment at the above place, which had been made to our precept; and from which it appears, that there is an agent victualler, a store-keeper, a clerk of the cheque, and a master cooper, but no clerks under them. Their duty is stated to us to be nearly correspondent with that annexed to offices of like description elsewhere.

In the course of our inquiry into the state of the several departments of victualling at the out ports, we endeavoured to keep one object constantly in view, namely, to ascertain whether those establishments respectively are connected with the superior board, upon principles so systematic and correct as to provide a real check and controll over the conduct of each office at the several out ports, as well as to secure establishments for the public which is entrusted to their care. Upon this subject, it is with great satisfaction we report generally, that every article of provision and of stores received by the officers at the several out ports, is charged against them in accounts kept at London by the accountant for stores: and that all provisions and stores issued by such officers are placed to their credit respectively, in the same account. Those accounts are afterwards checked and examined in the office of the chief clerk for bringing up accounts of stores in arrear.

The bills made out by the agent victualler at the out ports, and certified by him, the store-keeper, and by the clerk of the cheque, are received by the accountant for cash, and afterwards pass through the same forms as bills which are made out in London.

flating alluminies received for providens, &c. fold; both of which are fent to and examined by the accountant for cash. A third account, B b 2

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stating money, impressed to such agent-wistualler, is also transmitted to and examined by the chief clark for examining and stating of impress accounts. The pay lists for wages are received by the clerk of the cheque, and those for short allowance money in the office of that name. The whole of the above accounts are transmitted to London once in every three months, upon oath, and being corroborated by other documents, they collectively form a complete system of connection between the board of victualling in London and the several subordinate establishments at the out ports, under every check and security which the public service can reader necessary; provided that the execution of the complicated duties of that extensive department, as well in the superintendance as in the detail, be performed with sidelity and precision by the persons who are entrusted with the same.

As we have examined each commissioner, and also the officers and clerks returned to us employed under them, both in London and at the out ports, we are enabled to state, that they are all efficient, and discharge their respective duties in person, one clerk excepted, who executes his office by deputy, a practice we continue to disapprove, although in this instance it is not accompanied with additional expence

to the public.

In the return made to the precept which we directed to the commissioners for victualling of your Majesty's navy, dated the roth day of September 1785, requiring an account of all persons employed under them, and also of the nature and extent of their duty respectively, we find mention made of only one foreign establishment, namely, at Gibraltar, and which we shall notice in the like brief mainer in which the same is stated to us; viz. There is an agent victualler, a clerk, and a store clerk, whose duty respectively is nearly similar to that of the same officers at Portsmouth, Plymouth, &c. We see no reason to doubt the correctness of this return; but no opportunity has presented itself of examining any of the officers to whom relates.

The victualling of your Majesty's navy is somextensive a service, that it is absolutely impossible to have flanding contracts subsisting with persons at all places where ships may happen to touch and still less is it possible to have regular establishments at such places under agent vice tuallers, &c. At any port, therefore, at which neither agent, contract tor, non correspondent, on the part of the board of victualling, is refident, the commanders of your Majesty's ships are authorized to purchase such provisions or stores as may be necessary, and to direct their purfers to draw bills on the commissioners in London for the amount of the fame. The vouchers which are required from the respective purfers in consequence of any such purchases are a certificate from the captains mafter, and boatfwain, tating the feveral species and quantities wanted; an order from the commander to the purfet, directing him to purchase the articles required; a bill of pardels, and also arecelet of the feller for the money paid to him a a certificate, specifying the market price of sachartists, and the sateroff exchange between the place where the putchala mastrade; and thondon, at the time; and another -limmios

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For expences incurred in repairing of casks, and allo for other feath expenditures, particular vouchers are required, faited to each case, and intended to fecure the public from unfecessary charge, particular views

The hills drawn by the purser on the several accounts before stated are charged against him as impress, and from which he clears himself in the following manner; namely, he delivers at the office in London an account current, wherein he charges himself with the amount of the several bills drawn by him upon the commissioners, and takes credit for the money which was expended; at the close of this account he adds an affidavit, stating the actual payment of the money for the respective services, and in the manner specified in such account; that the provisions or stores in question were actually received on board of the ship, in kind, and that the several quantities, stated in the said account, were the full quantities purchased by him, and no more; and in order to guard against an abuse, which otherwise might be practised in case any of the provisions, &c. so provided, be condemned, no allowance what ever is made to the purser for the same.

The employment of purfers to make purchases is, however, an expedient never recurred to, if there be either an agent of a conful upon the spot, and who are respectively filed correspondents. The vouchers furnished by confuls upon such occasions are, in general, similar to those received from contractors; but the affidavit states, that the several rew spective quantities of provisions mentioned in the invoice were actually delivered by him in kind, on board his Majesty's ships, and that he neither has not is to pay the purser, or any other person in his behalful any money or other consideration in lieu thereof to the appendix purser of

The feveral bills drawn for thefe fervices are delivered into the officeb for examining and stating of imprest accounts, together with all their vouchers accompanying the fame. If after examination the whole be found regular and correct, a report is made to the board, who kereupon direct that the bill drawn be accepted, and a perfect bill be made dutq for the payment of the same. By this mode of proceeding an accu-i mulation of imprest accounts is prevented, which is a circumstance highly to be defired. But if any error or irregularity be difcovered of the amount of the bill, drawn as aforefaid, is then charged against theb conful, as an imprest to be cleared at a future period with respect to the provisions or stores, for the amount of which bills maybe drawing by the feveral confuls upon the commissioners in Dondon, as before mentioned, care is taken that the same be regularly change edoinuthel office for keeping a charge on puriets, against the respective puries ties wanted; an order from the commander to the ment bevieses onw

In places at swhich no conflut is refident, the board have employed occasional agents of correspondents whose duty is too various to be the cribed; and cach off whom is allowed an commission for this shoulded. Their respective appointments originate from the admiralty, from the commissions.

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firmationers of victualling, or from commanders in chief. The infirmations which fuch agents or correspondents receive, and the manner in which they execute the trust reposed in them, the vouchers they produce, and the mode in which their several accounts are finally adjusted and passed, are governed by the same principles which operate in other cases; with this exception, that when a commander in chief appoints an agent, all sums drawn for are charged as imprest, jointly against the said agent and against such commander in chief; and which must be liquidated according to the rules of office already described. We do not here enlarge upon the foreign part of the victualling service, because we shall have much to state upon that subject hereaster, when we come to observe upon the victualling establishment in general.

The expence of victualling your Majesty's fleet is provided for in the following manner; viz. out of the fum of 4l. per man per month of twenty-eight days, which is voted by parliament for the fervice of the navy, 198. per man per month are appropriated to the victualling. A further fum is likewife voted under the head of harbour victuals, which last amounted for the year 1786 to 33,7951. 19s. 2d. and is intended to defray the expence of victualling the ships in ordinary, and the officers and fervants employed therein, also those employed in navy transports, small yachts, &c. The computation for harbour victuals is made at the rate of 6d. per man per day for those employed on board the thips in ordinary, and of 8d. for the men employed in transports, &c. The amount of those sums collectively is never adequate to the whole expence of the victualling establishment; extra services constantly occur, and old balances are frequently demanded and paid, although not prowided for in the estimate which is laid before parliament: an additional charge likewise falls upon this department, in consequence of the high prices paid for provisions or stores upon foreign stations, with other incidental expences, which are more or less considerable according to circumstances, and cannot be enumerated.

Belides the fund arifing from the money voted by parliament, another fund is formed of monies produced from the fale of offal, decayed provisions, old stores, &c. to which are added sums repaid to clear impuests, debts remaining due to government upon balancing the accounts of pursers, &c. and in general all monies whatsoever which are received by the board of victualling, except what is received directly from

the exchequer.

The fund, under the denomination of old flores, is appropriated to the defraying of the falaries and allowances of the commissioners, officers, clerks, and others employed under the board of victualling, as

aiready defcribed.

The officers, clerks, &c. derive an addition to the income which they respectively receive from government, in confequence of fees, gratuities, perquisites, and emolaments taken from individuals. The whole of the expense to the public and to individuals, with the particulars of salaries and allowances paid to the several commissioners, officers, &c. and also of the sees, gratuities, perquisites, and emoluments,

ments, which the officers, &c. derive from their official fituations refpectively, chaffed under different heads, are comprised in a general table, which is annexed to this Report, in the Appendix, No. 149. From that table it appears that the total expence of the eliablithment under the commissioners for victuralling your Majesty's navy (wages path to artificers, labourers, and other inferior persons employed in the feveral manufactories, excepted) in the year ending the 31st of December 1784, amounted to 34,272l. 198. 3d. of which 28,399l. 14s. 8d. was paid by the public, and 5,873l. 4s. 7d. by individuals.

Having stated the constitution, and a detail of the actual situation of the victualling service; and likewise the duty, salaries, sees, gratuities, perquisites, and emoluments of the several officers and clerks who are employed in this service; we shall next proceed to offer such observations as are the result of an attentive and deliberate investigation, previous to our proposing such amendments or alterations in the present system, as it may be necessary in our opinion to adopt hereafter.

The present constitution consists of a board, and of subordinate departments, in like manner as that of the navy office; with this exception, that the lords commissioners of the admiralty were pleased, upon the subject of precedence, to direct, by their order of the 3d of November 1784, that the accountant for cash for the time being should be chairman of the board; and that the remaining commissioners should take rank according to the departments over which they respectively preside,

We have given particular attention to the effects which the divition of the victualling establishment into a board, and subordinate depart-

ments, has been found to produce.

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From the statement we have given of the duty annexed to those offices that are superintended by the respective commissioners, it appears that several of them include branches of manufacture, as well as of accounts. This circumstance afforded us an opportunity of viewing the operation of those departments in a double but less sayourable light. We apprehend, that to direct with effect the process of manufacture, requires a regular, daily, and uncemitting attendance, which no conmissioner can possibly bestow; also practical skill and knowledge, with respect to the particular species of manufacture, which sew, if any, gentlemen in their habits of life can be expected to possess. We find, likewise, that the commissioners superintendance over the several departments is rather nominal than real.

The chairman of the victualling board is precifely in the same predicament as the comptroller of the navy: namely, presiding over several important departments, in which not sewer than thirty officers and clerks are employed; whilst his other numerous avocations, need-farily arising from the exercise of a general superintendance over the whole establishment, must preclude him from yielding that strict or proper attention to the business of any single department separately considered, which from its importance it may demand. The remain-

ing departments, that of the hoy taker excepted, are under the direction of the accountant for stores; confequently the other commissioners

must be attached to branches of manufacture.

This arrangement of office indicates the probability that another motive operated in favour of departments, besides the correct execution and due dispatch of public business. The patronage annexed to the offices of accountant for cash, and of accountant for stores, greatly exceeds the due proportion, when compared with the patronage which collectively or individually is annexed to the feveral offices that are under the fuperintendance of the remaining commissioners. We must, however, in justice to the commissioners who preside over the departments before mentioned, observe that they appear to have exercised their right of patronage with great propriety, by not receiving any premium or valuable confideration whatfoever from those persons who have been

the objects of it.

In the forming of contracts, two different modes are pursued: for the stores and manufactories at home, it is usually the custom to contract for each article separately; but for the several foreign stations, it feems unavoidable that one contractor should engage to supply the whole; the mode therefore of afcertaining which propofal contains the most reasonable terms for victualling of ships upon foreign stations, is liable to abuse; and as the public have already suffered very materially thereby, it becomes necessary for us to explain the manner in which the same operated during the last war. It appears that every scaman is entitled to a certain quantity of provisions weekly, which is called a ration; and as fuch ration is composed of different species of provifions, an average of prices must be formed in order to estimate its value. If the contractor perceives that he shall be enabled to iffue a greater quantity than the due proportion of one article which affords to him a large profit, he will, under that expectation, reduce the price of another which he can withhold; and regulate his tender to the board accordingly: but he can neither in his iffues exceed in one inflance, nor diminish in another, without the connivance of pursers, whose duty it is to prevent fuch practices. To explain the mode in which the rations are computed, we have annexed a statement of the fame in the Appendix, No. 148; and we cannot exhibit more decifive evidence of the injury which the public has sustained in this branch of the victualling fervice, than by adverting to the contracts of St. Lucio and Barbadoes, which were held by the same person during the last war; and by comparing the feveral prices in each with the contract prices for Jamaica, to demonstrate that the former were exceptionable in two material circumstances. From the papers delivered to us by a gentleman lately a commissioner, to whose zeal the public has been much indebted in detecting and profecuting to conviction and punishment a notorious delinquent, we are enabled to state the following comparison: viz. vants of incomes on that offer and careful at the state of the state o

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o CEDAGTIMO Dat of the hoy taket excepted, are antice the directing CONTRACTS held by the fame Person of notherby wediffedentic must be noted dato branches of manufacture This artangement of office indicates the exobability that another motive operated in favour of departments, believe the correct execution and discing then of property theeles the parceing tains nated to the offices of accountant tor cash, and or account to theres, greatly bridge proportion when compared with the patronage which Bread s sent some le vi 44 ir 9 horan 38 se 9 land sola 31 6 Rum there of the treatment of the treatment of the forth many ere level 11 0 mentine confinelioners werd trefine were the departheed. 6 0 in libras, 4 th to they appear to mive exercised theis anofin Peale thong one and soon 3 on ord total Que only the 3 0 Link to hand of coloralis, two offeent mades are partagonil Bagso murtio the linear 50 9 med out Sistemanis Pia Poroti on wast furneasts of the reparately but for the foreign thations,

The first remark which occurs upon an inspection of the preceding statement, is the cheapness of the prices of most of the articles which were provided under the contract for Jamaica, when compared with the prices of the same articles which were provided under the contract for St. Lucie and Berbadoes respectively; for the average of those at Jamaica amounts only to 12d. Too for each man per day; but the average of those at St. Lucie amounts to 15d. Too per man per day; supposing, therefore, only 8000 men to have been victualled at Saint Lucie for one year, the difference and loss to the public must have amounted to 42 cool.

The second remark arises from the variation in the prices of the same articles, for two islands which are situated so near to each other, and yet the contracts for both held and executed by the same person. It was evidently for the interest of the contractor to deliver the larger proportion of beef at St. Lucie and of pork at Barbadoes; which he availed himself of accordingly. We must therefore express our surprize, that the contracts for St. Lucie and Barbadoes should have been suffered to remain in the hands of the same person at such different prices, and upon terms so disadvantageous in every respect to the public.

But as it is with the utmost concern, that in the faithful execution of the trust reposed in us, we find ourselves under the necessity of paling censure, we now come to a part of our duty far more agreeable, we mean approbation. It is with great satisfaction we observe, that the public attention for some time past, to the mode of conducting the victualling department, has given additional force and effect to the zeal and integrity which at every period have animated many able servants of the crown in that office; and which circumstance, added to the ability, practical knowledge, and character at present exerted, leave us no reason to doubt but that every means will be used in suture

to correct and prevent abuses. The mode of contracting which we have centured has already been formed, as that no proposal is now attended to, the prices in which are much too high, or much too low; and which may be further improved, by establishing some correct

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and equitable limitation of the prices in question.

We are inclined to believe that the frauds which have been committed in the victualling contracts were the cause of, or at least the pretence for employing the delinquent already alluded to, to purchase upon commission; a mode of proceeding undoubtedly beneficial to the public, if attended with skill and fidelity in the persons to whom the execution of the service is intrusted; but it holds out to many temptations to men of a fraudulent disposition, that we sear the instances of abuse have been many. The commissioners, however, have very wisely abandoned the practice of making purchases upon commission, for a service to permanent and extensive as the victualling of the navy; almost the whole of the provisions and stores being at present provided by contract, in consequence of public notice being given for the delivery of proposals for

that purpose.

The more we confider the manner in which the accounts of the victualling department are kept, the numerous vouchers which are required, and the various checks which have been instituted from time to time, the more we are induced to approve the general theory, at the fame time that we feel ourselves obliged to condemn the practice. conceive that it is not merely sufficient for the security of the public, that vouchers, certificates, and affidavits be produced, which are regular, and in due form; it is further necessary, and we mult add, it is the indispensable duty of the respective officers, to estimate the degree of faith and confidence which is due to those documents respectively, when the accounts to which they relate, or the vouchers themselves, bear a suspicious appearance. We do not throw out this infinuation upon flight ground; nor do we mean to create fuch a sufficien as would impede the execution of public buliness, if not render it altogether impretaicable; but, when vouchers, certificates, and affidavits are produced, stating that provisions or stores were actually received on board, which were never in fact purchased; and that prices were paid greatly exceeding the known value of the several articles so pretended to have been purchased; or when names are written upon such papers, which the most superficial observer would pronounce to be fraudulent; we think ourselves justified in saying that the merit of such suspicious documents should be well weighed, and that the articles to which they relate should never be allowed. We must moreover observe, that vouchers of doubtful authority frequently occur, and are obtained with too great facility. The confidence which commanding officers and captains upon foreign stations often repose in their pursers, induces many to fign the accounts which are preferted to them, as a matter of course; and the certificates, &c. which are produced from merchants, or others, are frequently figned by those very persons who participate in the fraud. The example of the commanding officer or captain is genein of C c 2

rally followed by the officers under him; and when the clerks in the refpective departments at home, whose duty it is to examine the accounts before mentioned, find the transactions which excite their suspicion anthenticated by commanders, whose personal characters place them far beyond the remotest idea of their connivance at fraud, it is natural for them to abandon such suspicion; the accounts are of course passed without remark, and the loss, which upon many occasions is very con-

siderable, falls upon the public.

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The great objects of abuse, to which in the preceding observations we allude, originate at and apply to foreign flations, which we shall more fully state in a special Report upon that subject. Meantime we proceed to explain the situation of pursers; upon the integrity of whom so much depends, and in whose proper discharge of the trust repoled in them the public service is so deeply interested. Each purser is charged with the provisions and victualling stores received on board, and which he distributes among the crew, according to a fixed rate of allowance to each man. When he renders an account he deducts, or is credited for, one eighth part of the original charge, as an indemnification for the usual waste and decay; and he is likewise allowed for any favings which he may have been enabled to make out of the customary allowances before stated, or by purchases from the seamen; these credits, if fairly accounted for, would at all times produce a confiderable balance in the purser's favour, and also a profit to the public. But, as the prices which are allowed by the public to the purfer, are greatly below the real value of the respective articles, he finds it more for his interest to fell his surplus provisions, and credit by savings, to the contractors or others, who afterwards dispose of the same to the public at the highest prices; as a necesfary confequence of this collusion, false certificates are made out and transmitted, to the truth of which the purser must swear before the accounts can be passed; moreover, the purser receives credit for the full amount of provisions and stores for the number of men returned as mustered on board; and from which practice we fear that he derives a further advantage, to the detriment of the public. When we confider the fources from which pursers derive their emoluments, it seems to be scarcely possible for them to expend the provisions and stores which they receive; and, confequently, a balance ought at all times to be due to Our altonishment therefore was great, upon finding, from an account transmitted to us by the board, that not less than the enormous fum of 78,000l. was due from purfers whole accounts had been made up, almost the whole of which money will be lost; and which circumstance alone affords an incontrovertible proof of the necessity of regulations.

With respect to the oaths which are administered to pursers upon the occasions before stated, they appear to us pointed and comprehensive, so as to include every species of fraud to which we have alluded. We find, notwithstanding, that there are persons who, although they will object to the slightest addition or alteration in the terms of the oath tendered to them, yet do not helitate in the smallest degree to take them in their usual

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form this therefore becomes a subject that calls for the interpolition of authority, in order to supply the evident defect of system; we shall take occasion to suggest such regulations as we trust will be found adequate to the prevention of those evils to which, in the case under confideration.

we conceive the public fervice to be at present exposed.

In the course of our investigation into the mode of keeping accounts. and of passing them through the various departments of the victualling establishments, we naturally directed a part of our attention to such accounts as were in arrear, and to the outstanding debts due to the public. With respect to the former, the arrear in question had been differented. as well from neglect, as from other causes which no langer exist; we have now, however, every reason to be satisfied, from the proofs laid before us. of the diligence lately exerted in that branch of the fervice. The process for the liquidation of debts due to the crown hath been als ready described; namely, a letter is written to the debtor directing him to pay, and another letter written to the treasurer of the navy, requiring him to receive the balance, After taking these measures, however, very little attention appears formerly to have been given to render the fame effectual; and confequently the feveral debts in question have continued to accumulate, between the 1st of January 1750 and the 31st of December 1786, till they amount collectively to the fum of 175,2741, 58, 8d, exclusive of the outstanding balances due from pursers.

On the 6th of March 1786 the board, alarmed, it should feem, at the frate of the accounts before mentioned, resolved to employ the chief clerk for keeping a charge on the treasurer, to exert his best endeavours for the liquidation of the faid debts under their direction and controll; in purfuance whereof the chief clerk laid before the board, fo early as on the 5th of January 1787, a statement of his progress, by which it appeared that the balances recovered to that time amounted to 21,6061. is. 13d. whereupon the commissioners acknowledged his merit, and directed a proper reward to be given to himfelf, and also to his affistants.

On the 3d of April 1787 the commissioners refumed the consideration of the subject, when they determined not to attempt, for the present, the recovery of any balance, the origin of which was prior to the 1st of lanuary 1767, in order that their whole attention might be given to debts which had originated at later periods; and which, confequently, were more likely to be realised. We have no doubt that a continuation of the fame necessary vigilance and attention on the part of the commisfigners, added to the perseverance of the chief clerk for keeping a charge on the treasurer and his affistants, will tend ultimately to replace in the coffers of the public a confiderable part of the fums which are still outstanding, and due from individuals.

The confiderable allowances which had formerly been claimed by flore-keepers on account of waite, induced us to give the friefest attention to this subject, and particularly with a view to ascertain how far it would be practicable to take furveys of the remains of each article in store at short periods. The attention which has lately been afforded to claims of this nature leaves nothing for us to fuggest or recommend, exccpt

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cept perseverance; as we find that claims for wasteren all articles are very materially decreased, and that of some articles, which formerly proyed deficient, there now remainsy at times, a furplus.

With respect to surveys of remains in Rose, we are fully persuaded. as well from the evidence given by the feveral store-keepers as from that of other persons, whom we have examined relative to the business. that fuch furveys may be taken every three months with fufficient pres cition, provided that the requisite accounts be regularly posted. By this means the office in London would at all times possess a complete check and controll over the proceedings of each flore-keeper; for by compar ing fuch furyey with the accounts of receipts and iffues, the transactions of the store-keeper would be correctly ascertained, and, confequently an additional fecurity be acquired for the property which is entrufted to his care. Such surveys afford the only effectual check upon, or proof of the rectitude of the accounts of every officer whatfoever who is connected with the stores. If the accounts be duly posted, the surveys in question may be taken with ease; but if difficulties should arise, they must originate from such accounts not being regular; and which circumstance we believe to have been the chief cause of the obstructions experienced heretofore in this branch of the service. The commissioners have two most powerful inducements never to lose fight of this important object; the first resulting from the additional security which would be derived to the public property; the fecond arising from the unequivocal proof that would in fuch case be afforded of the account of other officers, as well as the store-keepers, being regularly kept and brought up, without which the furveys cannot be accomplished; it may also be necessary to send an officer from London once in every year for the purpole of affifting at and checking these surveys, as recommended in our Sixth Reports from which be a seed of the seed of the seed of the seed of

In our investigation of the several establishments which are subordinate to the victualling office in London, the one at Deptford attracted more particularly our notice, not only from the circumstance of being the extension of an ancient system, under the immediate superintendance of the commissioners, and also of its being at present in a progeelive state; but likewife because it will require material alterations for its better government in future. It was, moreover, a principal object of our inquiry, to endeavour at afcertaining whether the establishment in must tion, which has been attended with fo confiderable an expendente the public, is likely, from the advantages which shall hereafter arisecte justify such expence when completed. The original intention; which prompted this establishment, is obvious and laudable; namely, to prevent by every means possible the intervention and likewise dependence upon contractors or their agents for the supplying of your Majelty's fleets with the whole of their victualling stores, in confequence of the numerous frauds and abuses to which that branch of the public service had been exposed Those important points, we are inclined to behere, will in a great degree be accomplished; and from the caution with which the commissioners at present form their contracts for alte

raw materials or component parts of the ration; the minute inspection and numerous checks upon receiving the respective articles into flore; from the process of manufacture, and also the produce ultimately refulting from the same, as hath been already described; we trust that the means will be afforded of furnishing a very confiderable proportion of the victualling required for your Majesty's navy; each article of which ought to be of the best quality, and at a reasonable price-objects which must be deemed sufficient to justify the establishment, by every person who is conversant with the manner in which contracts for victualling stores have heretofore been executed.

We have been informed that a very confiderable reduction in the public expence hath taken place in the cooperage; fome particulars of which reduction we shall felect from estimates that have been delivered to us by those who have either superintended, or been actually employed

in the duties of that department.

It appears that from the year 1775 to 1782, inclusive, there were issued tight casks to the amount of 681,9271. 16s. Id. a part thereof were made in your Majetty's store-houses; and the remainder, amounting to 354,1441. 15s. 61d. were purchased from contractors.

Le further appears by the estimates before mentioned, that the latter would have cost, if they had been manufactured at Deptford, no more than 236,015l. 17s. 32d. confequently the faving upon this article would

have amounted to 118,128l. 18s. 23d.

No comparative estimate has been formed of the faving which would have accrued from the dry casks issued during the period before stated, amounting in value to 142,8351. 19s.; but the commissioner who prefides over this department, and who has given great attention thereto during the short time he has been a member of the victualling board, is of opinion that out of the fum of 485,090l. which was paid to contractors for casks only, during the last war, not less than 160,000l. would have been faved to the nation if the fame had been manufactured at Deptford; and the commissioner who was previously at the head of this department entertains the same opinion.

"At the commencement of the period already mentioned the butts were hooped by contract; and accordingly we find that the furn of 4,529l. 8s. was paid to the contractors for hooping 30,196 butts; but if the like number had been hooped at Deptford, the expence would have been no more than 7541. 18s. and confequently a faving would have accrued to the public of 3,7741. 10s. were

The old staves, the fale of which used formerly to produce but 71. and 81s per thousand, new yield 121. per thousand; a very considerable improvement also has been introduced, by the substituting of English beech staves, at the rate of 281, per thousand, in the place of foreign oak staves, at 321.; and the forther of which have succeeded to well, that the old English beech staves fell for more than the old foreign oak staves used to do. The first cost of the material therefore is retained within this king tom, and the public actually pay less upon the whole than they did heretofore. we would not the think the true of balleque.

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The departments of the brewhouse and bakehouse are condusted with great propriety; and on that account are constantly held out by the commissioners to the subordinate establishments at other places, as examples worthy of imitation. No comparative estimates have been laid before us of the savings which accrue to the public from those manufactories; but we are satisfied that the quality of the beer and of the bread is good, and proper for your Majesty's service; also, that all possible attention is shewn in the expenditure of the raw materials issued for manufacture; and which we conceive is all that can be expected from a correct and

frugal management.

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It would have afforded us great fatisfaction, could we have extended our approbation to the cutting-house, which is the place appropriated to the cutting up, falting, and packing of the beef and pork; but we find the mode of conducting this branch of the service to be exceedingly defective. In cutting of the beef, 112 pounds weight ought to produce thirteen pieces of eight pounds each; and which division allows eight pounds for bones and walte. It is afterwards falted, and when packed, the weight and number of pieces are marked upon each calk. The pork is cut into smaller pieces, and an allowance of two pounds out of every 112 pounds made for waste. Pursers and others receive the beef and pork, according to the specification of particulars marked upon the cask. If the same prove deficient, a regular survey is made; and the necessary documents are transmitted to the accountant for stores in London, vin order that the purser, &c. may obtain credit for the deficiency. The . mode of stating such deficiencies is, either as being short of the number of pieces which each cask ought to contain; or as being deficient in the number of pounds which each cask ought to weigh. We understand that numerous and unufual claims were made by purfers under both heads during the last war: but no complaints have been made with respect to fort contents, or defective weight, of the Irith beef and pork; we therefore apprehend that the deficiencies which occasioned the glaims before mentioned from puriers during the last war, must have arisen either from mismanagement, neglect, or from want of skill. In order to obtain the best information possible on this subject, we required a return of short contents for a series of years; in consequence whereas we were furnished with returns from Plymouth, from the year 1764to 1785 inclusive, and likewise from other places; by which it appears, that the most material defalcation commenced in Michaelmas quarter 1775, and continued until Christmas quarter 1785; previous to which latter period great exertions had been made to discover and to correct the abuse; and which exertions have been purfued without intermittion to the prefent time, and are still continued. It is further admitted, that the beef and pork manufactured at Deptford are not equal in quality to the beef and pork manufactured in Ireland; and which may in fome degree be attributed to the use of inferior salt; and also to the want of the same kill and practice in the cutting, curing, and packing of the meat.

In order to prevent in future the abuse before mentioned, it has been proposed to contract with the same person, as well for the delivery of the

oxen and hogs in the first instance, as for the subsequent salting and packing of the meat; and to render such contractor responsible for the contents of each cask, in which the meat in question shall have been packed. But we apprehend that this plan, although it corrects the evil in one respect, may be productive of inconveniencies of a more extensive nature.

Whilst the contract for live cattle is lest open to every bidder or butcher, a competition is naturally excited, and in consequence thereof the public are well supplied both with respect to quantity, and likewise as to quality and price; but, if the contractor was also to commence manusacturer, the number of persons who possess any competent skill in the process of manusacture is so small, that competition would be checked, and consequently monopoly must ensue. Moreover, we are of opinion, that the original principle upon which the present establishment at Deptsford was formed, will not have had its complete operation, until the beef and pork can be cured and packed to as great persection at that place as in Ireland, or by any contractor whatsoever; and from the continuance of the zeal and attention which have lately prevailed in the victualling department, we trust that both those purposes will ultimately be accomplished.

The best method whereby to ascertain the advantages resulting from the establishment at Deptford, is, to view it upon a large scale, comprehending all its branches. To that end, an estimate has been formed of the cost of a ration manufactured at Deptford, according to the average prices which were paid for the feveral component articles during the whole of the last war, and which amounts to gid.; whilst the average of the prices paid to the respective contractors for the West India and Jamaica stations during the same period was thirteen pence two fifths of a penny; the difference between which prices is amply sufficient to defray not only the expence of freight and infurance, but also every other incidental charge whatfoever. We must therefore express our approbation of the establishment at Deptford, and recommend that the whole of the plan be completed with all expedition, as being a measure which in some respects we consider to be indispensably necessary, and which also in its consequences must be productive of very essential advantages to the public.

After having taken a general view of the propriety and utility of the institution itself, we in the next place proceeded to investigate the mode of conducting the business of this establishment, as well with respect to the general superintendance as to particular parts; and from the result of our inquiries we find, that it will be incumbent upon us to propose the introduction of another system, in lieu of the present impersect one, and the rather as the regulations which we shall hereafter submit to your Majesty's consideration for the board of commissioners in London, will render very material alterations absolutely necessary in the

management of the stores, &c. at Deptford.

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We have already stated in general terms our opinion relative to the victualling establishments at Portsmouth, Plymouth, and Chatham; and no further observations occur to us thereon. We have, however, deemed it our duty to inquire into the complaint which was made to the honourable House of Commons in the year 1783, relative to frauds and abuses said to have been committed in the victualling department at Portsmouth, and which produced a report from the committee to whom the complaint in question was referred, stating such frauds and abuses to be of great magnitude and importance. The powers with which we are invested by the legislature enabled us to examine the several parties upon oath; and accordingly we have annexed hereunto the joint deposition of John Thomas, John Valentine, William Recks, Richard Skewes, John Thomas junior, Joseph Clarke, John Foster, Daniel Giberne, Cheeseman Bedford, Edward Chillingsworth, Samuel Ireland; and likewise the separate depositions of John Reeks, Francis Marsh, Richard Reckes, and Robert Godfrey; all of whom answer very distinctly to the five specific charges which are contained in the Report.

The substance of our examination, and our opinion thereon, we now prefume to state; and shall follow the same order as laid down in the

above-mentioned Report.

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"Embezzlement of your Majesty's stores, by re-First charge. " moving or using the same for private advantage."

It is admitted that some articles, amounting in the whole to 41, were taken from the stores for the use of individuals; but the explanation which is given in the depolition must remove all suspicion of any fraud or embezzlement having been intended, unless the value of the mops and brooms may be confidered as fuch.

Second charge. " Granting certificates for stores before they had " actually been received, and likewife for articles short received.

Every certificate stating the receipt of stores must have the signatures of the three principal officers subscribed to it. As the business in its various branches cannot be carried on upon the fame spot, those officers may happen to be separated when stores are receiving at different places; and in fuch case the officer who was absent will sign afterwards; but he may have figned before the delivery, and which upon one occasion ap-pears to have been done. The certificate, however, is of no validity without the figuratures of all the officers; but from the regularity with which the department in question is conducted, we find not the imallest difficulty in believing that no certificate did illue at the time specified in the complaint, until the stores had been actually received.

Third charge. " Receiving of stores which were improper in qua-" lity, and not according to contract." 140 311 gradion discourt Island

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This charge, which hath respect principally to biscuit delivered upon contract, is positively denied by the persons whom we have examined, and we see no reason to doubt the truth of their affertions.

Fourth charge. " Public officers acting as agents for contractors."

We beg leave to refer to the deposition before mentioned, for an account of the trifling extent to which this practice hath been carried; but we concur entirely with the committee in reprobating the general principle of officers and clerks acting as agents to contractors, or others. We must nevertheless observe, that this practice is of long standing, and has been adopted by many of the best officers, who do not consider it as an abuse; and it is certainly purfued to a far greater extent in other departments of the naval establishment than it has been in the victualling department at Portsmouth.

Fifth charge. "Public officers demanding and receiving exorbi-

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This they peremptorily affert is not true, and their affertion is in some measure confirmed by the practice of sees being received only by clerks, and not by officers. But it is very probable that the charge applies to the late hoy taker in London, who actually received very exorbitant sees, and whose conduct in other respects appears to have been very exceptionable; but he is no longer in the service.

A further part of the report of the committee, from its great importance, claimed our most earnest attention; namely, the large descrencies stated to have happened in the year 1780; and which are divided into quarterly returns. If those descrencies were real, and if they ultimately subjected the public to a loss, the respective officers must have been highly negligent and culpable. But all apprehension upon the subject would have been completely removed, if the surplus which remained in other quarters had been stated. To explain this circumstance we shall select the largest article, viz. that of bread, the descrency in which, at Christmas 1780, is stated to have been 237,245 lbs.

In the next quarter ending at Lady-day 1781, there was a furplus of 222,348 lbs.

Here, however, we must observe, that apparent large surpluses are equally irregular with large deficiencies, both of which, we trust, will be prevented hereafter, by adopting the plan which we shall submit for an uniform, regular, and correct system of accounts in all the departments of the victualling establishment; and whereby the several officers will be enabled to take quarterly surveys with much greater precision than heretofore hath ever been the case. For surther information, we must refer to the depositions in the Appendix, and shall only add one general remark respecting the out ports, namely, that no fraud whatsoever can be committed with success without the concurrence or connivance

nivance of feveral persons; for the agent victualler, the store-keeper, and the clerk of the cheque, or a person deputed from each of those departments, on behalf of their respective principals must all join in

order to carry through any transaction whatever.

The fmall falaries which are annexed to very important and arduous flations in the victualling department have given birth to emoluments of a very different nature, and which in their confequences have been productive of great detriment and loss to the public. When fees are received according to a rate, which is correctly afcertained, and never exceeded, they undoubtedly become the best substitute possible for a low falary; but we are apprehensive that purity seldom exists, when the party who benefits by the fee is himself the receiver. And we are confirmed in this opinion, by finding that fees have frequently been paid, which were not only confiderable, but exorbitant; and which could not have been given merely for the purpose of accelerating the process of a regular business. In such cases, the injury sustained by the public cannot be estimated. Nor is the person who receives the fee always aware of the extent of the service which he renders to the party; and, if he were, the power of an extra fee, tendered to a man in limited circumstances, must in many instances be irresistible. A statement of the fees which are usually taken is inserted in the Appendix, No. 147, and by which it will appear that they arise chiefly from sources which ought not to exist; it is therefore our intention to propose an entire new regulation upon this head hereafter.

Several of the officers and clerks act as agents for pursers, other officers of ships, and sometimes for contractors; a practice which, however fanctioned by long usage or custom, we must continue to reprobate upon every occasion. And here we must observe, that the large sees which, at times, have been received from individuals; the readiness with which one officer is naturally disposed to accommodate another, although he may belong to a different department; and the temptation to which every person is exposed in passing accounts through the office to which he belongs, leave us no reason to wonder at the frauds which have been repeatedly, and with so much success, practised upon the

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When the late hoy taker was in office, we find, that many transports were hired by the board which belonged to himself, and to other persons in your Majesty's victualling service. At the same time that we do in the strongest terms express our disapprobation of such conduct on the part of the persons in question, we cannot avoid testifying our surprise, that such an improper proceeding should have escaped the censure and correction of the board; to several members of which it was well known

at the time.

It moreover appears that some inserior persons in office have been concerned in the purchase of decayed provisions and stores: the making such purchases is also very reprehensible; but we do not apprehend that they have extended to any considerable amount.

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In consequence of the practice which prevails in the navy office, of receiving premiums upon the appointment of clerks, we directed our inquiry to the like object under the victualling establishment: and we understand that instances thereof have occurred formerly; but that the prefent commissioners do not receive such premiums. The present chairman informed us, that two vacancies had happened in the depart. ment over which he presides, during the short time in which he had held that office; and four vacancies have happened in the department of the ac. countant for stores, but no premium nor valuable consideration whatfor ever was paid by any of the persons who were appointed to fill the same. The custom, however, prevails at the out ports, and which it becomes absolutely necessary to abolish without delay; for we consider the premiums in question to be the source from whence corruption, as well in principle as in practice, originally springs; a bad example being thereby held out to inferior persons, who, it is to be feared, will seldom hesitate to fell that favour and indulgence to others, which they have purchased at a confiderable expence for themselves.

Amongst the emoluments which are derived by the officers and clerks upon the victualling establishment from their respective stations, we cannot avoid noticing the extra allowances, which the commissioners have directed to be paid to them, for transcribing papers to be laid before parliament, and for other purposes. Upon this subject we shall content ourselves with observing, that if the regular allowances of such officers and clerks were adequate to their several stations, the extra allowance would become improper, because, in such case, the whole of their time ought to be devoted to the duties of their respective offices, without indulging any expectation of additional recompence or emolument. But the regulations which in the subsequent part of this Report we shall propose, will, we trust, in time to come, render such extra allowances

in a great degree unnecessary.

There are other remarks which occurred to us in the course of our investigation, which we decline introducing in this place, as they are connected with the regulations we propose to suggest; to which important part of our duty we now proceed; namely, to submit such reforms or corrections in the present system, and likewise such arrangements as we conceive to be indispensably necessary for the better management in future of the department of your Majesty's victualling service at home. In a fystem so various, complicated, and extensive, as that of victualling your Majesty's navy, and where great reliance must be had upon the zeal, integrity, and skill of the several persons employed, it is, perhaps, beyond the reach of human wisdom to suggest a plan which shall be so perfect and complete in all its parts as to preclude the possibility of fraud or abuse. The facts we have stated, however, do so fully evince the propriety of some new arrangement, that while we are impressed with a fense of the arduous nature of the undertaking, we consider it as requiring no further introduction or apology. Abuses may still exist which have eluded our strictest inquiry; and in the regulations which

we shall propose we are aware that imperfections may hereafter be dif-

covered, which it is impossible for us at present to foresee.

We have already adverted to the impropriety of allowing the superintendance and direction of each of the principal departments to separate members of the board: to rectify this therefore we recommend,

That the respective commissioners be exempted forthwith from all

superintendance of separate departments:

That the chairman should continue to preside over the whole establish-

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That the remaining fix commissioners be formed into two committees, under regulations as nearly correspondent to those recommended for the

navy office, as the nature of the two fervices will admit.

Under this arrangement the chairman will of course preside at the board, and likewise be a member of, and preside at, each committee. In case of his absence, the like powers should devolve upon the deputy chairman, who at present superintends the department of accountant for stores.

One of these committees, we propose, shall be styled the committee of correspondence and cash; and the other the committee for stores.

The chairman to be vested with powers for executing secret services, under the same authority as the comptroller of the navy, and subject to similar regulations: four of the commissioners should likewise be per-

fons who have ferved in your Majesty's navy.

The office of fecretary, we are of opinion, should be attached to the board at large. His duty (with proper affiftants) to confult in receiving and reading to the board all letters and papers whatfoever; in taking the board's instructions thereon, and preparing the answers; and also in preparing of all letters necessary to be written in consequence of reports, which from time to time may be made by each committee; it should, moreover, be the duty of the fecretary to fee that extracts or transcripts of the board's minutes, authenticated with his fignature, be properly distributed, and returns made in due time thereto. He should receive all letters addressed to the board relative to contracts; and proceed with respect to such letters as he doth at present, until the board shall have determined which proposal to accept; when the party is to be called before the board, acquainted by them of their acceptance of his offer, and the prices and conditions upon which the board have agreed to contract (if there be any variation in the latter from the usual form) stated to him. One copy of the board's minutes, containing the prices and conditions of the contract, figned by the fecretary, to be then transmitted by him to the accountant for cash, and another copy to be sent to the accountant for stores; which done, the interference of the secretary, relative to such contract, ought finally to cease. The necessary legal documents must be drawn up in the office of the accountant for stores, who is to forward the same to the accountant for cash, to be examined previous to its being laid before the board for their approbation, for we cannot perceive any reason for permitting contracts to be drawn up up (as they are at present) in the secretary's department, except for the

purpose of obtaining improper fees.

In assigning the duty of the secretary, we have recommended that all proposals or tenders for contracts should be addressed to him; because we conceive it to be indispensably necessary that, for contracts of every kind made in London, advertisements should be inserted in the public papers, and the contracts be concluded by the board at large. The remainder of the business for the whole of the victualling establishment, we are of opinion should continue to be divided into departments, and to be executed in the same manner as it is at present, except that each principal officer be specially subordinate to that committee, under whose direction his office may be placed, and that he report only to such committee.

Under the committee of correspondence and cash (who, in consequence of the general superintendance which they will exercise over the current business arising from the correspondence, must have in a certain degree the secretary's office under their immediate direction) we propose to

place,

The department of
Accountant for cash; also those
For examining, and stating of impress accounts;
For keeping a charge on the treasurer; and,
The short allowance office,

Under the committee for stores, we propose to place

The department of

Accountant for stores; likewise those for examining and stating of agents and store-keepers accounts;

For keeping of a charge on pursers;

For stating and balancing of pursers' accounts;

The clerk of the issues;

The clerk of the cheque;
The hoy taker; and,
The surveyor.

The officer or clerk next in rank to the secretary in that office should assist him in attending the committee of correspondence and cash, keep minutes of their proceedings, and draw up their reports to the board. The officer who shall possess the station of accountant for stores should execute the like duty under the committee for stores; and the accountant for cash should attend the committee under which he is placed, whenever the business of his department shall require.

As intrusting of the articles of oil and vinegar to the hoy taker is irregular, blends two duties which are in themselves distinct, and prevents that uniformity of arrangement and of accounts through the whole system, which we conceive to be of the most essential importance to the public service, we recommend that the articles in question, as well as all others,

be placed under the charge of the store-keeper in future.

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We do not apprehend it to be necessary for us to enter into a minute detail of the mode in which the several arrangements that we shall propose should be carried into execution; we presume it will be sufficient for us to state leading principles, and to sketch such an outline as able and zealous commissioners may fill up and perfect; the duties therefore of the proposed committee, we consider as sufficiently explained.

One regulation, however, from its specific importance comes to be mentioned more particularly, which is, that a register of all such accounts and balances as shall be in arrear, likewise of all accounts which may be passing through the respective offices, and so far as shall be possible of all such accounts as ought to have been delivered, but which have not been produced, be laid constantly upon the table of each committee; these, by exhibiting a correct view of the progress and present state of every account, the reason why the same has not been liquidated may be regularly ascertained, and every commissioner should have a right to call for any paper or account, such as are of a secret nature only excepted, until such secret service shall have been completed.

We urge the more strenuously this regulation, because we are willing to attribute the immense arrears which still remain due from individuals to the public, to the ignorance of former commissioners that such arrears existed. The recovery of those arrears was for a long period totally neglected, but from the success of the recent exertions made, we are convinced that if the board of commissioners had been equally attentive and zealous during the last war, and previous to the year 1786, many accounts now in arrear would either have been prevented, or their ba-

lances would long fince have been completely realized.

When an account is delivered upon which there shall appear a balance due to the public, by the accountant's own statement, he ought to be directed to pay the same unto the treasurer of the navy, as recommended

in our Seventh Report.

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In consequence of the arrangement which we have suggested for the board of commissioners in London, we further recommend, that the establishment at Deptsord be placed henceforward upon the same footing in every respect as an out port; the agent victualler to superintend the whole, with the like responsibility, and subjected precisely to the same checks and controul as the agent victuallers at Portsmouth and Plymouth; an able and efficient person to be appointed instead of the present store-keeper, who may be permitted to retire upon a pension, or be otherwise provided for, as the commissioners shall think sit. The clerk of the cheque to be the third officer.

Each of the three officers before mentioned to be allowed an house,

in order that they may refide constantly upon the spot.

But as the business to be conducted at Deptford will necessarily be of great variety, extent, and importance, we would propose that first clerks be continued or be appointed to the brewhouse, cutting-house, cooperage, and dry stores, who shall account and be responsible to the store-keeper in the same manner as the persons holding similar stations at Portsmouth and Plymouth,

The weekly, monthly, and quarterly accounts and returns, which each of the faid first clerks shall prepare, should be transmitted to the board in London, through the medium of the agent victualler, after having been previously signed by the three superior officers; and when the brewhouse and the mills shall have been removed to Deptford, those manufactories should be governed by the same principles, and be sub-

ject to the same regulation in every respect.

As so large a proportion of the business of victualling must necess. farily be executed at Deptford, it occurred to us, that the commissioners ought to have held their boards at that place; but as an establishment is already provided by the public for the purpose of transacting the official business in London, it remains only for us to recommend, that one board at the least within every fourteen days during peace, and one board within every feven days during war, or the preparation for hostilities, be held by the commissioners at Deptford, or oftener, if the chairman shall deem it expedient; by these means every officer and clerk will be under the eye of, and have free access to each commisfioner; and the commissioners, from personal inspection and attention, will be enabled to judge if the bufiness be properly conducted, without which, the establishment at Deptford may ultimately prove a source of great abuse and of enormous expence, instead of producing that occonomy and those advantages, which, under proper management, may reasonably be expected.

In our inquiries into the state of the several manufactories, we found apprentices employed for the benefit of their masters, a practice which is often productive of great abuse. The earnings of such apprentices are considered as a compensation for an inadequate salary paid by the public, and able persons are sometimes discharged in order to create vacancies for apprentices, whose fervices also may be over-rated from a partiality to their masters. We therefore recommend, that in future no apprentice be allowed to any person whatspever, who receives an annual falary from the public; but if it shall be found necessary to train up boys for the service, that such of the artificers, labourers, or other persons as may be most deserving of encouragement, and who receive a daily pay, be permitted to take one apprentice with the approbation of the board; in this case the commissioners must reserve to themselves a power to annul the indenture, if the boy be not properly treated, cloathed, and fed by his master, or to transfer the indenture to another, in case the master shall die, or be dismissed for neglect or misconduct; the pay to the master, on account of the apprentice, should at first be small, and augmented annually, until the expiration of the apprenticeship; when, if the boy has behaved well, he should, as a reward to himself, and as an encouragement to other apprentices, be entitled to a right of being employed whenever the service may require persons of his description.

The brewhouse and the mills are so necessarily connected with the establishment at Deptsord, that they ought to be removed thither without delay. This is the more expedient, because the check over their

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feveral processes and accounts is at present incomplete, nor can the clerk of the cheque give the attendance requisite, on account of his avocations elsewhere.

The brewer is likewise the store-keeper for beer, and also for the materials used in making of it; these inconveniencies can only be ob-

viated by removing the brewhouse, mills, &c. to Deptford.

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Another remark occurred to us on inspection, which we conceive to be within the line of our duty to mention: the premises at Deptford are now become so important, and are so extensive, that waste, breakage, and loss of labour to a considerable amount, must ensue, in consequence of the distance of some the manufactories from the water, and from each other; at certain times of the tide the great length of the wharf is almost useless, and thereby the dispatch of urgent business greatly impeded. In order to remedy these inconveniencies it was originally proposed to introduce a canal into the center of the premises, in order to connect the more distant parts with each other, and enable lighters, barges, &c. to lay associated and to load or unload at all times.

We prefume the expence attending this plan has been the cause of not adopting it; yet from the circumstance of a quicker dispatch of business, we are fully convinced of its utility and necessity; and are farther persuaded that the actual saving to be made by this canal would in three or four years of active war more than counterbalance the expence.

That dispatch, which is of so much importance in time of war, we find to be materially checked by the forms of proceeding at the custom house and excise office for liquor, such as beer, wine, and spirits, and

which affect more particularly all operations of a fecret nature.

We do not prefume to point out a remedy, but we recommend in the strongest manner, that some regulation should be adopted with the concurrence of the respective boards, so as to enable the commissioners of the victualling to remove at all hours such liquors as may be wanted, under every check and controul that is practicable, consistent with the safety of the revenue, and the general good of the service; but not subject to those strict rules which are necessary for the regulation of the cellars of private traders.

In our examination into the duty of the hoy taker, we were led to review the whole of the transport service during the last war, and we were particularly induced to the strict investigation of this subject, by the abuses which appeared to have existed with respect to transports employed under the board of victualling; and likewise by the extravagant sees which the commissioners for stating the public accounts, in their Twelfth Report, state to have been paid with respect to transports

employed by the board of ordnance. -

The modes in which the several boards contract for transports are various; under the commissioners of the navy, measurement is the criterion; and under the board of victualling, a calculation is made of the certain quantity of provisions or stores to the ton. The contract price according to the latter method is nominally lower, but by no means cheaper; that circumstance however is trivial, if compared with

Fe

210 July to ansure selegar fellows. the great detriment and loss which the public fustain by exciting a competition against themselves, whereby individuals obtain ultimately their own terms and prices; and which they could not possibly accomplish, if the whole of the transports required for your Majesty's service were to be hired exclusively by one board.

It may also happen that one board, from a laudable defire to execute in a complete and effectual manner the duties of the department intrusted to their care, may employ the transports which they have hired upon trifling occasions; whillt, from the want of such transports, the most important and urgent public services may be checked and impeded.

For these reasons, we again recommend, that in future all vessels whatfoever, which shall be employed as transports in your Majesty's victualling fervice, should not only be hired exclusively by the commisfigners of the navy, but be placed under their direction, and that the feveral accounts relative to fuch transports be examined, adjusted, and

discharged by that board.

When veffels shall be wanted by the victualling department, a requifition should be sent to the commissioners of the navy, specifying the quantity of tonnage fo wanted, and every other circumstance neces. fary for their information. In proper time the board of victualling should certify the contents of each ship's cargo; likewife if the same was delivered at the port of destination; the time when the vessel began to receive her lading; the time occupied in loading; and also in performing the voyage outward and homeward; and which certificate should be so explicit, that the commissioners of the navy may be enabled to afcertain with precision, whether the master of each transport hath used due diligence, and punctually fulfilled the conditions of the of entire county to the public, to be store charter party.

Very large fums have been paid by the public on account of transports which were taken by the enemy during the last war. This we are perfuaded hath proved a fource of great fraud; for whenever a thip is over-valued, it evidently becomes the interest of the owner that she shall be taken; but as transports seldom proceed without convoy, at least in time of war, it may perhaps be worthy of consideration, whether it would not eligible to allow the contractor an increase in the contract price, upon the condition of his taking upon himfelf the risk of capture, or a part thereof; as, however, a measure of this nature would certainly check the execution of occasional important services, when attended with hazard, we shall content ourselves with suggesting the idea, without recommending any precise regulation. Some provi-fion, however, may be made against fraud, by a more correct valuation, by officers appointed expressly for that purpose, of the transport when the is hired. The squaletymon do.

The duty of the hoy taker therefore will henceforward be limited to the hiring, fuperintendance, and employment of lighters; barges; and fmall craft upon the river Thames, to the loading or unloading of fuch-veffels as are employed in the conveyance of provisions or victi alling stores, to see that each cargo be properly stowed, and to take

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The most considerable and important abuses in the department of the victualling are committed either at fea or upon foreign stations; and therefore, as fo much must necessarily depend upon the integrity of the pursers of your Majesty's ships, we conceive their situation to demand our particular attention and investigation. The abuses indeed to which we allude have been fo numerous and notorious, that many able and experienced officers have endeavoured to apply a remedy thereto; amongst other propositions, it hath been suggested to substitute commissaries in the stead of pursers; but, after considering with the most mature deliberation, the arguments which have been advanced in support of the alteration proposed, we are of opinion that abuse and corruption would in all probability exist in an equal degree under the management of a commissary, without being attended with the advantages derived by the public from the purserage.

We are moreover averse to innovation upon general principles, from a conviction that the abandoning of an ancient system, and the adoption of a new one, can only be justified when the preference in favour

of the latter is fufficiently evident, or correctly ascertained.

But as a remedy is absolutely necessary for the prevailing abuses, we must take a view of the difficulties under which pursers labour; to remove those difficulties, and to render it the interest of the parties to act with integrity, is the best foundation for such a remedy; and we shall

therefore state the necessary information on this subject.

The prices allowed by the public to the purfer for his favings (being at rates established many years ago) are now so low, that upon the most moderate computation, every hundred pounds paid to the purfer yields a profit of eighty pounds to the public; for he is paid at the rate of 51d. for each ration, whilst the average price of a ration manufactured at Deptford was 91d. and the medium price paid to the contractor for Jamaica and the West Indies respectively was 13 and; nor is the payment made in cash, but in a non-interest bill, which in time of war bears a discount of more than 30 per cent.; consequently the purser receives clear only 701. for provisions fold to the public worth upwards of 1801. They are moreover frequently obliged to borrow money at an exorbitant premium, and to infure both their lives and the ship for the fecurity

The delay which they must meet with in passing their accounts is great; and the fees on a moderate thip for twelve months are 201. exclusive of ten guineas to their agent. It cannot therefore be matter of much furprize if, preffed by fuch difficulties, they too often have re-

courfe to artifice to extricate themselves.

In order then to remove fuch temptations, we beg leave to recommend, that in future the prices paid to purfers by government, for the respective articles of provisions or stores, be augmented as follows: Sviescinu to be to or the or

17 to another to the services E e 2 services of process

Prices allow	ed at present	Prices which we	Prices which we recommend to be allowed		
A mile value	f. 3.	a. the fair many will to great	f. s. d		
Bread -	0 0	14 per pound	0 0 1		
Beef -	0 0	8 per 4 lb. piece	010 9		
Pork -		6 per 2 lb. piece	0 0 7		
Butter -		3½ per pound	0 0 4		
Cheese -		17 per ditto	0 0 2		

The price of the following articles to remain as at present, viz.

16 200000	ACRES TEACHER		a.	
Beer		- 200	30 0	per ton.
Peafe		- 56		per bushel.
Oatmeal		La La Arriga		per gallon.

It hath been already stated that the allowance which is at prefent paid to purfers amounts to about 5 d. per ration; and were the proposed augmentation of prices to take place, the increase would not render the ration more than 6 d.

Moreover, as a further encouragement, we would recommend, that whatever balances shall from time to time appear to be due to them re-

spectively, be discharged by ready money bills.

Should the augmentation which we have fuggested in the prices paid to purfers be approved, a confiderable profit would still accrue to the public, arifing from the difference of the expence which attends the mamusacturing of a ration at Deptford being 91d. and 61d. the price pro-

poled to be allowed to the purfers.

and Suppoling, however, such difference to amount to no more than 3d. per man each day, or 41. 11s. 3d. for a year, it would produce, if 100,000 men were employed, no less than 57,0311,; and even upon a peace establishment of 18,000 men, the profit derived by the public would amount to 10,265], per annum, estimating the pursers favings and purchases of messes to be at least one eighth part, or a proportion for 2,250 men in time of peace, and which we believe to be greatly within the truth.

As the greater part, however, of those favings will happen upon foreign stations, in such cases the profit to the public will be double the

fums before mentioned.

But, independent of pecuniary advantage to the public, the correct and upright application of the amount of fuch favings and purchases would tend, in a confiderable degree, to check collusion between purfers and contractors, or agents, the balls of which conflits in a fale of furplus provisions, and credit to agents or contractors; other advantages are, that your Majesty's ships would not proceed to fea with an imaginary quantity of provisions and stores on board; and confequently, upon eurgent occasions, be enabled to extend their crinics; and the necessity of putting the feamen to thort allowance would likewife be frequently

We must also recommend, that no article whatsoever, either of provisions or stores, be permitted to be fold or fent out of the ship, unless

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the same shall have been condemned after a regular survey; that the purfer be the fole purchaser of such savings as may be made by seamen out of their messes; and that for each article purchased by him he to pay a fixed price, according to a rate which shall be forthwith eltablished by the commissioners of victualling for that purpose; care, however, to be taken, that a fufficient profit be allowed to the purfer, who hould afterwards account to the public for the provisions in question, at the rate of 6td. per ration, in manner already stated in a former part of this Report.

We are moreover of opinion, that some small compensation should be allowed to purfers upon the articles of vinegar casks, hoops, and bags, as an inducement to yield a proper attention to them; and from which measure the public likewise would derive advantage, especially upon dis-

tant voyages.

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The fecurity given by each purfer under the prefent regulation is not only inadequate with respect to the amount, but the persons themselves who are proposed to be securities are frequently insufficient. We would therefore recommend that the folicitor be directed to examine into the responsibility of every person who shall from time to time be offered as security for a purser; and that in future each purser shall give security for a first rate in the sum of 1,000l. for a second rate in the sum of 800l. for a third rate in the fum of 600l. for a fourth, fifth, or fixth rate in the fum of 400l. and in the fum of 300l. for a floop."

The checks upon the conduct and transactions of pursers are already so numerous, and if properly attended to so effectual, that any alteration may at first sight appear unnecessary; but such enormous frauds have been committed in this branch of the victualling service, that we deem ourselves completely justified in proposing some change of system in this

respect.

At present the captain hath great dependence upon the purser, to enable him to make up his accounts; for the certificate of the purfer is indispensably necessary before the captain's accounts can be passed? The purfer endeavours to cultivate the tayour of his principal by forme trifling indulgencies, not allowed by the strict rules of the navy; and which circumitance may make the captain less attentive to what he may conceive He may at the same time be ignorant of the to be of a trivial nature. indirect or fraudulent practices which are carrying on. Each captain is allowed a clerk, but the pay annexed to his station is fo small, that we are perfuaded few perfons who polless the requilite qualifications, with respect to ability and integrity, will be induced to accept the office.

We therefore recommend that henceforward the captain's clerks do receive the pay of, and there in the prize money, as warrant officers; and to be appointed by a recommendation from the respective captains, which we conceive would render the fituation in question objects of attention to persons of a superior description; and, consequently, in proportion to the efficiency of the clerk, the connection between the captain ound his porfer be weakened, was on tarty boom a contract W We

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We would further propose that the captain, master, boatswain, and the captain's clerk, do certify the provisions or stores which are wanted from time to time; and after the delivery thereof, that the same persons do certify the actual receipt of such provisions or stores on board.

The captain's clerk to keep an account of the boatswain and carpenter's stores received on board, and of the manner of their expenditure, as a check upon those officers, who should still be responsible, and directed to give a daily account of every receipt and issue to the said clerk.

In addition to the vouchers which are at present transmitted to the victualling office in London, we deem it necessary that each purser should deliver a book, which is stiled by them a number and content book, and wherein the marks, numbers, and contents of each package, together with the time when, the place where, and the name of the person from whom such package was received, should be regularly inserted; the totals of each page to be added up; no erasure upon any pretence to be

made therein, nor leaf permitted to be torn out.

The original log-book, which for the general purposes of the navy is transmitted to London, should contain regular entries of every circumstance relating to the victualling, and comprehend a daily and minute detail. Care should likewise be taken that all total quantities be entered in words, and not in figures; that there be no erasure, and that no least be torn out of the book: moreover, the purser or his steward should signify their concurrence with what is stated in such log-book, by signing the initial letters of their names at the bottom of each page, and that the log-book be read on the quarter-deck before the ship's company once in every week, and the day noted by the captain's clerk signing his initials thereto.

Previously to a ship being victualled, we further recommend, that an account be made out of remains on board, which should be signed by the purser, witnessed by the proper officers; and that all receipts for money paid shall likewise be witnessed by two officers belonging to the

thip.

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We shall close the regulations which we have suggested with respect to pursers, by observing, that the oath which they at present take is in many cases most shamefully evaded. We are therefore of opinion that an addition should be made to the terms of the said oath, stating, that the party hath himself examined the account, to the truth of which he swears; and that such oath, thus guarded, be taken not only by each purser, but also by every agent or correspondent.

But if in any case the commissioners perceive cause for suspicion, they should be empowered to administer an additional oath to the party, drawn up in such terms as shall tend most effectually to the detection of any corrupt, fraudulent, or collusive practices which may have been committed in the victualling of the ship or vessel in question, or in respect

to any accounts which relate thereto.

We are likewife decidedly of opinion that every fecretary to an admiral, or to a naval commander in chief, and also every purser whatsoever, should

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hould be expressly disqualified from acting directly or indirectly as an agent for the victualling of any part of your Majesty's fleet, except in the instance of such unavoidable purchases of provisions or stores as may be made by pursers of single ships in ports or places at which there may be no establishment, agent, nor contractor on the part of the victualling office.

As an additional encouragement to captains clerks, and likewife for the purpose of introducing by degrees into your Majesty's navy pursers who shall previously be acquainted in some measure with the duties of the office which they are to fill, we would beg leave to propose, that henceforward no person be appointed to the office of purser, who shall not have served three years at least, either in the station of a captain's clerk, or of clerk to an admiral's or naval commander's secretary.

We have already glanced at the heavy expence and other pernicious confequences to which the public are exposed, from the irregular mode which at present prevails in discharging the balances owing to pursers.

The fame injurious principle produces a comparative effect in all the branches of your Majesty's naval service, the payments for which are made by bills liable to extravagant discounts.

The inconvenience of this mode of payment was severely experienced during the last war; but the very able and judicious manner in which this subject has been treated by the commissioners for stating the public accounts, in their Twelfth Report, leaves us little to add, especially as we give our hearty concurrence and approbation to the plan which they have laid down for future regulation.

Purchases, it is true, have in many instances been made by the navy and victualling boards, wherein the contractors were paid the amount of the precise discount at the time when the bills were issued to them. In such cases some saving accrues, and the evil is in a very small degree palliated—but the most material mischiefs and disadvantages still remain.

If, however, it shall be necessary to delay the payment of bills issued beyond a stipulated time, we would, in addition to what is proposed by the commissioners for stating the public accounts, recommend, that the possessor of each bill should certainly be entitled to receive interest upon the same half yearly, which will give them additional credit and facility in circulation.

And here we beg leave to observe, that the very heavy discount on navy, victualling, and ordnance bills of various descriptions during the last war, being generally known, may have contributed greatly to weaken the considence of monied persons in all government securities whatsoever; a circumstance which we deem so alarming, as to require the exertion of every means that government possess for its prevention hereafter.

The principle and the inflructions according to which the accounts are kept at the different out ports are the fame, although there is forme variation in the mantler, and also in the form of the vouchers: these, however, are ultimately arranged by the mode of keeping the accounts in London. But the necessity of such arrangement ought, as we con-

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ceive, to be precluded in the first instance by establishing an exact uniformity through the whole system; in which case, a book of account, of a voucher, at Portsmouth, Plymonth, or Chatham, would be a complete counterpart of the like books of accounts or vouchers kept or used in London; by which means the examinations made by the commit honers when they vifit the out ports would prove more early and intelligible to themselves, at the same time that the accounts in general wood be simplified.

And here we would take occasion particularly to recommend the vis. tations to which we allude; from a conviction that without personal inspection the exertions of officers at the out ports will become re-

laxed.

We do not, however, confider an excursion which a commissioner may make upon his private concerns in the neighbourhood of an out port to come within the true meaning of a visitation; nor should the expence incurred in that cafe be defrayed by the public; but we are of opinion that two commissioners should be deputed by the board in London, once in every two years, for the express purpose of making a minute inquiry into the actual state and situation of all the out ports, Depiford excepted; and that upon every fuch occasion the faid commissioners be re-imbursed the expences which were really incurred by them, but no more.

The account of cash which is kept in this office, under the denomination of old stores, is no further necessary, than as it composes the fund from whence the falaries of the commissioners and officers provided for by parliament, are discharged; and who will take care that the amount will be more than sufficient for the purpose, by which means a large furplus of cash will fometimes accumulate, to the preja-

dice of the public.

en stothech were frechted with If parliament in their wildom should hereafter deem it expedient to vote money for the payment of all falaries, &c. upon the victualling establishment, a separate fund for old stores would become unnecessary; and it might be confolidated with that kept under the head of money received from the exchequer into one general account of cash; such an arrangement, we are of opinion, would not only tend to fimplify the accounts in general of this department, but would be productive of actual advantage to the public. 29 older on borners as a second productive of actual

We have already stated the projudice which hath arisen from frauds practifed by agents; for the effectual prevention of which further regulations, befides that of precluding all commissioners, officers, and clerks

respectively, from acting in that capacity, may be necessary.

We are perfectly aware of the force of an observation which may in this place be made—that no person ought to be restrained from repofing his confidence in whomfoever he may think proper; but granting this, when we find fuch grofs and palpable frauds to have been committed, as the production of documents from officers on board and of merchants on thore, dated at places where the thips never touched; fignatures of the same person, written at different periods, which bear not the - fmallelt

smallest resemblance to each other; and which are likewise accompanied by other curcumstances equally obvious and glaring; and when we advert to the difficulty which must attend the detection of frauds, so as to bring the offenders to justice, we cannot forbear repeating our opinion, that the employment of agents by all persons whatsoever in your Wa jefty's victualling service ought to be so far regulated, as that it may be tendered necessary for them respectively to obtain a licence from the lords commissioners of the admiralty, in order to enable them to act; such licence to iffue annually without see or reward; and a power to be vested in the said lords commissioners to withdraw the same, upon representation being made to them of irregular or improper conduct on me part of the agent. We will difmiss this subject by observing, that as unworthy persons have undoubtedly been protected by individuals high in station upon this establishment heretofore; so we trust that the abolition of departments will tend, in a confiderable degree, to prevent flich an abuse in future.

As we have uniformly, throughout all our preceding Reports, stated as our decided opinion, that no fee, gratuity, perquifite, nor other entolument whatever, should be received by individuals from private persons for their own use or benefit, but that the officers should be paid by the public only such allowances as we have specifically stated, we think it necessary, respecting the office which is under our consideration, to propole fuch falaries as we conceive will be adequate to the fervices which

the several parties may render to the public.

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We shall therefore proceed to state the establishment in respect to inlaries and emoluments as it stood in the year 1784, distinguishing the allowances received from government from the fees, gratuities, perqui-fites, or emoluments which were received from individuals, and adding thereto a column, containing the net amount of the falary which we would propose to allow to each. But as the latter will not be found always proportionable to the present incomes of the parties, it may be proper to observe, that the difference in question in some cases ariseta from advantages derived by the individual from agency, or from other fources, the lofs of which we do not deem it expedient to compensate, as they were not necessarily attached to the respective offices, but arising from practices which augmented the public expence, and which we have held forth as pernicious to the public interest.

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In consequence of the payment of fixed falaries in lieu of all allowinces what lover, the incidental expences paid by the public at preferences will be confiderably reduced hereafter, and fome further reduction arifes from the removal of the office from Tower-hill to Somerfet-place.

The following charges will either be annihilated or very confiderably diminifhed : Oerk of the thegate . 83 La o

Second Aler depart of buildings.

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Olerk of the cheque of 11 250 Allowance for stationary to the officers of the out ports ward and to know Coals and candles allowed to the commissioners, at 801. per annum

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Travelling charges, coach hire, &c.

Allowance for extra fervice.
To the officers, &c. at the out ports, for paying wages and remitting money for old ftores.

Lighting the lamps, cleaning the office, &c. MAHTAHO Agent victionaller in design with

Tin and turnery ware. The amount of the faving which will be made upon the preceding articles, on a moderate computation, we estimate at about 2,7001.

A confiderable fum may be added to that faving under the following Second clerk heads:

Land tax on falaries and allowances in confequence of what we stall mention hereafter. 27 0 0 2 0 0 0 0

Stationary, when the same shall be supplied from the stationary office. And poltage of letters, which we recommend to be regulated upon the principle we have stated in our Fifth Repost.

We do not estimate the amount of the three last articles, but deducting the sum of 2,700l. from 13,867l. 6s. 7d. there will remain 11367l. 6s. 7d. to be added for incidental charges to the establishment we have proposed, and exceeds, upon the whole, the sum paid at present by the public, 8,7761. 3s. 9d.

The matter brewers have an allowance of its per ton in London, and od. per ton at the out ports, for raising the beer, in doing of which they employ a confiderable number of horses at their expen this allowance produces to them a profit, and which we have to far had in view, as not to propose augmenting their salaries in the same proportion as other eft of the eftablishment, because we think it for the interest of the public, that the brewers should continue to perform that lervice in the fame mannet as at prefernon of honor mon bluone

The chairman and deputy thairman flight have houses provided for them by the public, but no coals, candles, fin, turnery, &c. nor any on wolf held there at least as often as we have proposed

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should reside at the office in London, where coals and candles for his

use should be allowed.

The falaries which we have proposed are intended to be net, free from every tax whatsoever, and to be paid quarterly; those of the commissioners are to be considered as being in full for house rent, coach hire, and for every other expence in London; and likewise for their attendance upon the boards to be held at Deptford at the times we have recommended; but when the commissioners, (not sewer than two in number) shall visit the out ports by deputation from the board, the expence actually incurred upon every such visitation should (as already suggested) be re-imbursed to them, but no more.

In order the more effectually to enforce the principle of the several regulations before-mentioned, and also to secure to the public that compensation which they are entitled to expect, in consequence of the additional charge to which they will be subjected by the increased salaries proposed, we recommend that the oath of sidelity, and the bond, should, for all the purposes stated in our Fifth Report, be taken and executed by every officer and clerk in your Majesty's victualling service, and that they should likewise enter into securities similar to those recommended

in that report.

We must, moreover, recommend the adoption for the victualling establishment, of the regulations contained in the Report to which we have already alluded, with respect to such officers or clerks as may become superannuated from age or infirmities, and be compelled thereby to retire from the service; but we trust that an indulgence like this, dictated by justice and humanity, will not be abused, by being granted to persons who retire from any other cause than that of age or of real infirmity.

We have already reprobated many of the fees received by perfors upon this establishment; and which must be totally discontinued, otherwise an improper connection between the contractor and the receiving officer, or between him and the several clerks who examine and pass his accounts, will still subsist in full force; and in this censure we in-

clude the fees which are received from purfers or agents.

We are perfectly aware, that the abolition of fees (which are always charged with usury upon the public) at the time that we recommend an increase of salaries, may at first view have the appearance rather of augmenting (although it will certainly tend in its consequences greatly

to lessen) the national expence.

In order, however, to compensate to the public, as far as may be, this additional expence, we recommend the levying a poundage rate of one per cent. upon the amount of all bills in course issued for this service, as proposed in our Fifth Report; and likewise sees upon certain instruments, according to a table hereunto annexed; such poundage and sees to be collected by an officer appointed specially for that purpose, subject to the regulations contained in our Fifth Report. The same person also to pay the contingent expences incurred upon this

Mablithment; and that for his fervices in thefe reference be all

The fund which will arrie from this poundage and fees will contribute towards defraying the increase of salaries before mentioned in time of peace, and in time of war they will yield a full compensation.

At the fame time that regulations are oftablished for the fecurity advantage of the public, some attention is certainly due to confri and other individuals, whose convenience it is no less the interest it must be the delire of government to promote. We are of opinion, that they should be entitled to receive bills for any sums they shall think proper, not less in value than 2001 fractional parts excepted a but, in order to prevent the parties in quellion from giving unnecellary trouble, we recommend that such bills he subjected to a stamp duty of is. each that the contractor be entitled to demand a certificate for all providents or flores delivered at Deptford, or the out ports, within three days after each delivery; and that bills be made out for the lame within three days after such certificates are prefented, unless the commissioners of victualling shall signify by letter, signed by their secretary, that they say agree to withhold the bill. The monies which shall be received for poundage and sees should be accounted for in the manner we have already described; and the money for the required of ready described; and the money for the payment of falaries. and contingent expences of this establishment, should be conclu estimate of the ordinary of the navy, laid annually before partial and provided for in the amount voted for that branch of the nation of the n

The attendance given at this, and at every other public office, flouid, we conceive, be regulated and enforced upon the puriciples flated in our Fifth Report ; it being of great importance that an uni practice do prevail in this respect. If however, there be not but fufficient to employ the officers and clerks from ten till foor belock, the remedy is easy, and moreover beneficial for the public ; namely,

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We are of opinion, that the commissioners should assemble as a board whenever summoned by the chairman, or, in case of his absence, by the deputy chairman, for that purpose; because we understand that there were no more than three board days in each week, during the whole of the last war; and which we apprehend must have been very insufficient for the requisite examination and dispatch of business.

The mode which, in our Fifth Report, we have suggested for the appointment of clerks, we would recommend to be extended to the victualling establishment; by which means the commissioners (each having a right of nomination in his turn) would be enabled to introduce persons properly quantified tor your Majesty's service; and the molerks so introduced would be excepted to emillate. sible prospect afforded them of succeeding to vacancies in rotation, according to their merit.

dT As to the number of clerks, we do not find that they are more than are necessary; nor can we form a judgement what effect a due Gg

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regular attendance might produce, which we have recommended as well from motives of occonomy as of public convenience; but if the number shall hereafter appear to be too great, we trust that a proper reduction will be made. Here, however, we would not be understood to recommend an establishment so limited as to be deprived of a sufficient number of experienced persons in times of emergency; such for instance as preparations for war, and which are in general sudden and unsoreseen.—Extra allowances having heretofore been a subject of abuse, a reform in this respect becomes expedient; at present the clerks employed are sully equal to the preparing any papers or accounts, which may be required by their superiors during the regular official hours; the whole of which time must be devoted to the public service, without any extra pay whatsoever, as the payment of any allowance to clerks, for what is improperly called extra work in official hours is an abuse, and should not be permitted.

In our preceding Reports we have noticed the taxes to which falaries, &c. are liable, a fubject into which we shall now enter more fully.

The duty of 6d, in the pound was first imposed by the act of the 7th of George I, chap. 27th; that of is. in the pound is collected in pursuance of the act of the 31st of George II. chap. 22d; and the monies arising from both were appropriated to the payment of a part of the interest of the national debt. The origin of the land tax upon salaries, &c. is more ancient; it forms, however, a part of an annual bill for a general assessment of the land tax, and is subject to such appropriation

as the wisdom of parliament may think fit.

The two former duties are usually, though not always, paid by the officers and clerks respectively. The land tax is generally re-imbursed to the parties, and charged to the public in the contingent expences of each office; but as the arrangements which we have suggested in our several Reports require that each salary should be net, and free from every deduction whatsoever, it becomes an object worthy of the consideration of the legislature, whether it may not be expedient to relieve from those taxes altogether the salaries, &c. of persons employed in the service of government. The circuitous manner in which they are at present paid, collected, and re-imbursed, not only occasions great embarrassiment and delay, but also an actual loss of at least from 10 to 15 per cent. upon the whole amount, in consequence of the expence of salaries and allowances to receivers, paymasters, &c. nor will the coffers of the public derive the smallest substantial aid from either.

The land tax is liable to another and still more material objection: instead of becoming an addition to the revenue, it is a tax upon that revenue for the benefit of particular parishes or districts, and which will be greatly augmented if the arrangements we have proposed shall be adopted, unless the taxes be either abolished or regulated. We apprehend that it never could have been the original intention, nor is it either just or necessary, to impose a tax upon the nation in general, in order to apply any part of the produce to the benefit exclusively of particular parishes

parishes or districts. The consolidation of the whole of the revenue ipon a general principle removes an objection which would otherwife occur, of the fixpenny and fhilling duty being pledged to a distinct or separate part of the public creditors; and if the parishes or districts who receive at prefent the benefit arifing from the land tax, upon falaries, &c, should be affessed in too great a proportion towards the general contribution, after being deprived of fuch aid, they may appeal for the purpose of obtaining redress; and the relief to be granted will then become the subject of the separate consideration.

Should it, however, not be found convenient to relinquish those taxes altogether, we must recommend that the sum levied be upon no more than the amount of fuch falaries, &c. as they flood in the year 1782" for as we have proposed an increased falary in lieu of certain allowances. fees, and gratuities, the public expence will be increased, and individuals improperly benefited, by fo much as the tax upon the increase

of the falary may amount to.

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We trust that we are justified in adverting to a subject of great magnitude, connected with every office that we have examined, and which arifes naturally out of the investigation. If parliament in their wifdom shall think fit to abolish the three taxes before mentioned, upon falaries, &c. important advantages will refult therefrom; the payment of every public officer, and the accounts of each establishment relative thereto; will be simplified; the loss which is sustained at present, from the circle cuitous manner in which those taxes are paid, collected, and re-imbursed, will be avoided, and a confiderable fund will accrue therefrom; whill the arrangement we propose is in every respect, and will upon every occasion, prove to be founded upon the principle of real and substantial economy. As the second to make the second of the second of

present to an a large reference of the right was it and realing parishment of first the first of a restriction of a little to the state of and the second of the second the second seco Same and a surface of the same of the same of the same of the same Some managed advisor that love to be proposed, we do not be to and the build a great that of the and the production read themse and inc

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Office of Inquiry, 17th April, 1788. ACCOUNTS OF THE OTHER PROPERTY CONTROL STORY OF SPECIAL INC.

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NAVAL and VICTUALLING DEPARTMENTS, et anna ent it er at Foreign or Diffant Parts, sod vent entjebne od devle en elstenne ent en event of respect entrepet em personne

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IN the course of the inquiry in which we have been engaged, into the flate and duties of the haval and victualling departments, we found eliablishments at foreign or distant ports, with various other circumstances arising out of the general fervice of your Majesty's navy, which could not with propriety be included in either of our preceding Reports. The information which we have been enabled to obtain upon the lubjects in question, is partial and incomplete; but such circumstances and facts as have come to our knowledge, appear to us to be fo replete with fraud and abuse, as to require the adoption of the most decisive measures which can be fuggested for their prevention in future. and the to to do the

The only person in London, of those that were returned to us as being employed upon the foreign establishments under the commissioners of your Majesty's navy, was Mr. Anthony Munton, the naval officer at Antigua; whom we accordingly examined, and whose deposition is nercand arthrees sensy be necessary if our traces sense sense meaning

Being deprived therefore of the regular means of acquiring information by a personal examination of the several officers employed, we had recourse to the only expedient left; and required from the navy and victualling offices, returns of the different foreign establishments, under the commissioners of those boards respectively; by these it appears, that under the commissioners of the navy, there is a regular establishment at Halifax, under the direction and superintendance of a commissioner; one at the Island of Antigna, but from whence the superintending commissioner hath been withdrawn fince the last war; a third at Jamaica; and a fourth at Gibraltar. A girling to give the fire the

The commissioners of victualling have no separate foreign establishment under them, except at Gibraltar; which we have noticed in our former Report relative to that department. The contracts which that board concludes with individuals from time to time, for the purpose of victualling your Majesty's ships when abroad, and likewise the agents of correspondents which they have at different ports and places, rendered and blishments

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blifments not so necessary in the victualling branch, as we conceive them to be for your Majesty's naval service: sea provisions and victualling stores, being of general consumption, may be purchased in most places; but masts, yards, cordage, anchors, &c. proper for ships of war, can feldom if ever be procured in ports where large fleets rendezyous, and confequently must be sept from England: which demonstrates evidently the necessity of maintaining regular establishments in the more remote parts of your Majesty's dominions; without which, we are of opinion, great expence, difficulty, and diffress to the public service, must at times ensue.

As we could not confider the deposition of a single individual as sufficient authority for us to flate the whole of the foreign establishments under the navy board, or the mode in which the bufiness of the same is conducted, we thought proper to recur to the instructions given by the commissioners to the several officers upon the establishments in question; and by which their duties appear to be nearly as follow;

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IN the course of the mount in which we have never the The commissioner is to exercise a general superintendance over the whole establishment. He is to inspect the state and condition of levery fort of stores, and to see that the same are properly deposited, secured from embezzlement, and from injury of weather; to observe, and so certain the state of the store-houses; to confult with the commander in chief, and proper officers respecting the erection of new ones; and to transmit the opinions and plans delivered upon the occasion to the navet office in London; he is to obtain an early account of the flate and condition of your Majesty's ships upon that station, and to conside with the proper officers, how they can belt be repaired; moreover, he is to tradmit to the navy board a timely and proper demand for flores; and to obtain information what stores may be purchased upon the sporton reado fonable terms, in cases of emergency; he is also to what work. men and artificers it may be necessary from time to time to procure from England, and to see that such persons be properly lodged in an healthy and convenient fituation. It leveral the document is and to do to

In case of the absence of the master attendant, he is to give particular lar attention to a part of the duties of that department. He is to omife the boatswain's and carpenter's stores of every ship coming into pore to be furveyed, and the remains confidered, before further supplies be also lowed of the fame. He is to check any waite or extravagance in the iffue of the materials necessary for the re-fitting your Majesty's ships &c. He is to appoint watchmen in order to fecure the stores from firm and embezzlement: in careening of a ship, he is to take care that the masts and hull be not endangered, and that a proper provision of water calks be made. He is, to far as local circumftances will permit, to adopt the mode of proceeding purfued in the yards at home; and alfoto fee that the feveral officers comply with general and respective instructions, which are to be read to them quarterly in the presence of the commissioner. The is to take in hand fuch thips only to which his number

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number of workmen shall be equal, and as his conveniencies can accommodate; and consult with the commander in chief of the fleet or squadron, what ships he may want to have first dispatched; otherwise stores are to be issued to the ships in succession, and at such a rate as the store-

keeper can deliver them without confusion.

He is to take care that due attendance and affiltance be given by every officer and person employed in the yard, according to their respective stations; that lists be kept of all labourers and artificers by the naval officer; that fuch as are employed upon extra work, and likewife extra workmen, be mustered by the naval officer and shipwright, or by the commissioner; in the latter of which cases the commissioner must certify the payment of the persons so employed, and such certificate be accompanied with the receipts given by the feveral parties for the money. He is to examine and correct the demands of officers by the fixed establishments of stores, and from time to time inform himself, by survey or otherwise, of the necessity of each particular demand. He is to take care that fuch transports as arrive with stores, be speedily discharged, in When stores or materials of order to avoid the expence of demurrage. any kind shall be wanted, and be obtainable upon the spot, he is to provide the same upon the best terms possible; and bills for the amount of the feveral articles fo provided are to be made out according to the method observed in the navy, and to the instructions under which the officers act respectively, which bills, figned by himself, and the other officers, the commissioner may order to be paid by the store-keeper. He is to attend to demands made for money by the naval officer; certify his approbation of the bills drawn by fuch officer for the fums advanced to him; and transmit the earliest information to the commissioners of the navy in England, of all the circumstances attending the expenditure or disbursement of the monies for which the bills in question are respectively so drawn; and likewise stating the nature and the necessity of the service or fervices performed-moreover taking care, in every cafe, that no greater fum remain in the hands of such officer than is indispensably neceffary. He is to counterfign the monthly account of exchange, taking every precaution that the public may reap the utmost advantage possible therefrom.

He is to fee that muster books, all books of accounts, vouchers, &c. be properly stated and prepared, and regularly transmitted to England; that the boatswains and carpenters are rendered accountable for the articles issued to them respectively; that no payments be made without his order; that every office conducts its business at its own charge, and that each ship's company setch their stores, water, and ballast, in their own boats, without any extra expence: in all cases relative to the hire of labourers or artificers, to the hiring or purchasing of vessels, stores, or to any other service which may be attended with expence, the proper officers respectively must deliver in a requisition, accompanied with an estimate and report, and upon which documents the commissioner is to sound his order for executing the business in question; nor can the commissioner certify any bill drawn by the naval officer on such account, un-

less the forms before mentioned have been regularly observed. He is to examine all applications of surgeons for necessary money, and to report the result of such examination to the navy board, in order that a proper charge may be made for the same. When there are no ships of war upon the station, he is to see that the labourers and artificers be employed in putting the vessels which belong to the port into good order, and also in repairing of the buildings, boats, masts, &c.; and care is to be taken that no boats or masts be condemned as unserviceable, which can be repaired to advantage. The commissioner is to fill up all vacancies which may happen, until the board's pleasure be known; but with respect to the appointment of a master shipwright, or of a master attendant, he is to receive the recommendation of the commander in chief. He is to correspond regularly with the boards in England, in like manner as the commissioners at the out ports; and he is to transmit, by every convey-

ance, monthly accounts of all ships cleaned or re-fitted.

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In the absence of a commissioner the greater part of the duties before flated devolves upon the naval officer; and there are general regulations established, formed upon the plan of those which are adopted in the yards at home, fuch as, that accounts shall be regularly kept, certified, and transmitted at different periods to the commissioners in England; that surveys shall be taken by the proper officers; that all contracts, the amount of which respectively exceeds the sum of 300l. shall be first advertised, and afterwards given to the best bidder, in the presence of the naval officer, and of the mafter shipwright, who shall likewife certify the transaction; that no new work shall be undertaken, without directions for that purpose being previously received from the navy board; that all accounts of purchases do comprise the vouchers, expressing the dimensions, size, quantity, rate, and value of each article, the receipt of the feller for the money paid to him, and the rate of exchange, duly certified and attested by the proper officers, and by merchants residing upon the spot. If the commanding officer upon the station finds it necessary to purchase a vessel in a port where no commissioner is resident, the officers of the yard are to take a strict, careful, and exact jurvey of fuch vessel, which is to be transmitted to the navy board; but the commanding officer alone shall be responsible for the purchase, and is to draw the bills for the fame. For fuch vessels as may be purchased or hired for temporary purposes only, the naval officer is to make agreement under the restrictions before stated. Officers, clerks, or other persons employed in the feveral yards, are strictly prohibited from acting as agents, or from being concerned directly or indirectly in the hiring of negroes or others; and particular inffructions are given for the government of the negroes in those yards where they are employed.

The establishment of officers at the respective foreign or distant yards in the absence, or exclusive of a commissioner, consists of a naval officer, who acts in the two-fold capacity of muster-master, and of store-keeper. To his care are intrusted all stores, the slops, marine cloathing, and stationary. He likewise musters all artificers and workmen employed in

of there were a corrected and revalue no. A of the grain was account, and

the yard thrice a day; and the companies of fuch of your Majesty's thips

as are in port once a week.

Besides the naval officer, there are also a master shipwright, and a master attendant, where there is a yard. They receive instructions for their conduct respectively, and which are made to correspond as nearly as possible to the method and practice established in the several dock yards in England; subject, however, to such variations as we have al. ready explained, and which will be further illustrated by the following lifts of books and accounts that the officers in question are directed to keep and transmit monthly, quarterly, and annually to the commissioners of the navy; these will be found to contain an epitome of the whole of the duties executed in the foreign yards.

MONTHLY.

A progress of the works carrying on in the yard.

Cash accounts and vouchers.

Accounts of thips books left to be transmitted.

Accounts of warrants unexecuted, and abstract of letters to the navy board unanswered.

Abstract of yard musters. Abstract of ship musters.

A lift of all ships and vessels on the station, including those that occafionally arrive. sk . up a men de legen i adr. 10

QUARTERLY.

Accounts of old unferviceable stores sold.

Charge incurred on ships and works in the yard.

Issues and remains, including masts, &c. and muster paper. Store accounts.

Yard pay books.

Demands of stores, accompanied by remains.

Receipts and expence of muster, pay, and other form paper.

ANNUALLY.

Works and estimates proposed for the ensuing Both these must be year, with the state of the works in hand at that I fent to arrive betime, fore the end of Sep-

General annual demand, accompanied by remains, tember.

List of artificers entered, dead, or discharged, And their rate of Return of Negroes,

List of advertisements, tenders, and bargains, and hire of artificers.

Monthly rate of exchange, and bills drawn within the year.

Account of the total quantities of naval stores issued or expended annually.

They further transmit an account of money advanced to surgeons of your Majesty's ships; and,

Copies of orders received from commanding officers.

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The efablishment at Hallfax, under the commissioners of the nevy consists of a commissioner, with two clerks under him an aval officer. with two clerks; a mafter attendant, with one clerk; and a mafter shipwright, with one clerk. en ed, ed bullense de l'och a con a maj groupe han genalle et e, pas son a ch

The establishment at Jamaica consists of a naval officer, with three clerks; and a master shipwright, with one clerk.

unaction will had the marking in interest, and the weaks much as a larger man as an area The establishment at Antigua consists of a naval officer, with two clerks under him; and a mafter shipwright, with one clerk.

of the speed the belief of a formed an entire as a speed of the property The establishment at Gibraltar consists of a naval officer, and one clerk.

WILL HIS OF COMMENT OF THE SECOND For an account of the falaries, allowances, fees, gratuities, perquifites, and emoluments which are received by the feveral persons upon the establishments before mentioned, we beg leave to refer to a schedule contained in the Appendix, No. 2. The naval officers are moreover allowed a commission of 11 per cent. upon all monies expended by them respectively. To star all to approximate as not

EL DIN JUDINE The method which we have adopted in our preceding Reports requires that we should state observations upon each establishment; but such is the limited and imperfect state of the materials which we possess, that the fame regularity and precision cannot be preserved.

We find it necessary therefore to confine ourselves to an elucidation of abules which have come to our knowledge, and which will be fufficient to point out in the clearest manner the necessity of decisive and permanent regulations. The inftances we shall select will be such as have been transmitted by the commissioners of the navy and victualling offices, and fuch as appear to us to be fufficiently afcertained.

Having been informed that fums of money, to a very confiderable amount, had been paid on account of bills drawn by the feveral naval officers, we iffued our precept, requiring a statement of the imprests granted to them from the year 1755 to the month of March 1784, stating the names of the persons, the date when, and the amount of each fum fo paid; and also the amount of the poundage or commission allowed to the respective naval officers, at the rate of 11 per cent. A copy of the account transmitted to us, in consequence of our precept, is annexed in the Appendix, No. 3, by which it appears that the expenditure during the laft war was far greater in proportion than that of the preceding one; after making every allowance for the large augmentation which arose necessarily from the superior magnitude, extent, and nature of the feveral fervices performed; and further, that the poundage or commission paid to the naval officers is liberal in itself, productive to them, and fully adequate to the business for which it is intended to be a compensation. and and the new vifestes non new taxy an eloding But

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But we were surprised to find, from the deposition of the naval officer at Antigua, that other emoluments accrued to him in consequence of purchases he had made: his words are, "Previous to the year 1785, he "has received benefit from the purchase of stores, for the use of his Ma-" jesty's service." A greater light is thrown upon such transactions by a letter from Horatio Nelson, Esq. Captain of your Majesty's ship the Boreas, dated Nevis, 2d May 1787, and inclosing an account signed by William Wilkinson and Joseph B. Higgins; whereby it appears that in one instance only of naval stores delivered between 1st. April and 30th June 1782, amounting in value to 12,3571. 3s. 64d. the public appear to have been defrauded of no less a sum than 3,1671. 8s. 74d. a profit of 12 per cent. or above 1,4001, having been first reserved by the seller of those stores.

When the immense sums which were paid during the last war are confidered, and such practices adverted to, it justifies the most alarming apprehensions, with respect to the administration and application of the national property. Regular pecuniary advantages alone, however considerable, do not appear to be adequate to the expectations of the parties who receive them; for we find that the naval officer at Antigua received no less than 4,2141. 15s. od. for his poundage, at the rate of 14 per cent. Then money drawn for by him, between the 19th of February 1779 and

30th of September 1783. And the man be a see a face of the second and the second

amount collectively ductions makes, and The abuses in the victualling department are equally extensive with those subsisting in that of the navy; but as they appear in a greater number of inflances, and in different points of view, it will be necessary to give them a fuller detail. In our Report relative to that establishment, We referred a further explanation of some objects to another opportunity; we affortook notice in our Sixth Report of the detriment to the public, arifing from the mode in which the crews of ships in ordinary and in commission are at present mustered, as the number actually on board is feldom if ever equal to the number returned as mustered, by which means the pay is appropriated to the use of the respective officers, and the provisions probably to the benefit of the purser; each of whom, it is prefumed, must reward the clerk who musters the ship's company, in order to induce him to participate in the abuse. The allowing of officers to have boys under them as fervants, was evidently for the purpose of establishing a nursery for seamen; but if such officers can receive the whole pay which is allowed to the boys, by means of a false muster, it becomes their interest to reduce the number actually serving under them as low as possible. The officers may likewise derive further advantage from a participation with the purfer in the amount of the lea provisions with which the public are charged and The original intention, sherefore, although highly laudable, is completely frustrated, and, instead of a national benefit, proves the fource of a most ferious abuse. We apprehend that it will be a very moderate computation to flate the average of the whole navy at ten non-effective for each ship. The wages amount that whe has duly corribed by the raptain, the matter and the

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to III. 7s. 6d. each per annum, and the provisions will cost, at the lowest rate, Isl. per annum. These circumstances alone, it is conceived, will evince the necessity of reducing the number of servants attached to each officer; and of allowing them an addition to their pay of 6d. per day, as a compensation for every servant so reduced. By this means a considerable saving will accrue to the public, and at the same time an abuse of great magnitude be corrected. We would surther propose that boys be entertained for a term of years, as servants or as apprentices to the ship; and in order to prevent the complement of the ship from being completed with able and ordinary seamen, or with land men, when the number of servants requisite cannot be procured, the boys who may be so entertained should be borne upon a separate lift, in like manner as the marines, and a column be added for that purpose in the muster book.

Such part of the wages as shall remain (after deducting the money due to the chest at Chatham and Greenwich Hospital, for the purpose of the titling them to the benefit of those charities) should be paid to the house by which means their services will be secured to the public and the state be subject to no greater expense for wages than at professional of the state.

Among the various accounts laid before us, have been those of the late agent victualler at New York: objections to those accounts are numerous, and the articles to which they apply amount collectively to 47,8841. ts. 7d.

In some instances, there is a want of vouchers, in others the pourhers produced are irregular; and occasion is frequently afforded for other remarks, very unfavourable to the mode in which that business bath been conducted. In adverting, however, to transactions at that place during the last war, we have chiefly in view to impress a conviction, that neither the presence of the best and abselve commanders by sea or land, in your Majesty's service, nor of the numerous there officers and servants, constantly employed by the public, can prevent those abuses which have been practifed upon foreign stations in the naval service, unless a regular establishment be formed at each, to be under the superintendance of perfors who shall be responsible for the whole of the business; and who (being free from other avocations) shall be enabled to yield a strict and unremitting attention thereto.

In justification of the opinion which we have ventured to offer upon this fubject, we beg leave to flate fome circumstances which occurred at Jamaica.—The mode observed in the victualling of your Majesty's ships is in detail as follows; viz. The captain, the master, and the postswain certify that there is a want of certain quantities of provision or stores; the feveral species of which are enumerated coins consequence of such certificate, the captain signs an order to the contractor, directing him to supply the ship with the provisions or stores specified in the certificate; the linear stage of the business is, the receipt of the several articles on board; and which is duly certified by the captain, the master, and the boatswain; H h 2

namely, "That they were actually received on board, in kind good and "fit for his Majesty's service, and answerable to contract." The purfer afterwards signs a receipt to the contractor for the provisions or stores in question; and which contains the purfer's certificate to the same effect. To the documents before mentioned, is added the oath of the agent to the contractor, who swears, "That the provisions were actually delivered on board the ship on the day mentioned; that he neither has paid nor given, nor is to pay or give, the purser, or any person or persons on his behalf, or to any person whatsoever, any moment or other consideration, in lieu of all or any part of the said provisions." The foregoing vouchers are ultimately transmitted to the contractor, who delivers in the same at the victualling office in London,

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and receives a bill in course for payment.

For the more accurate comprehension of the whole of the proceeding before stated, we have annexed in the Appendix transcripts of the vouchers for the supply of your Majesty's ship the London at the island of Jamaica, on the 9th July 1782. The first remark which occurs upon those documents is, that although from the detail we have described, the transaction must necessarily have required some time for completion, yet, that each voucher is dated upon the same day.—Our next remark will be more fully explained by a letter from Mr. Richard Darby, dated the 27th of September 1786; an extract from which is contained in the Appendix, and the contents whereof he afterwards confirmed upon eath, namely, that no part of such provisions was ever received on board of the ship, and which circumstance is stated to us to be corroborated by the result of an examination of the books and accounts.

The purser of the same ship delivered to the victualling office six certificates, for the purpose of accounting for a desciency of one pipe of wine and eight puncheons of rum, between the 30th of November 1781 and the 14th of June 1783. Copies of the said certificates are contained in the Appendix, and which state, that the casks were staved, and the liquor consequently lost. But notwithstanding the apparent regularity of the vouchers produced, we have great reason to believe that the allegations which they contain were not founded—such accidents could not well have happened within the periods stated, but (which is decisive evidence against the authenticity of the documents in question) the liquors contained in casks certified to have been staved, appear (as represented to us) by the number and content book, to have been actually expended on board of the ship subsequent to the date of the certificates.

The same purser hath likewise delivered three accounts of purchases alledged to have been made by him of provisions for your Majesty's ship the London on 25th January, 23d February, 1st and 12th of March 1782, amounting together to the sum of 9,627. 4s. 74d. sterling, copies of the said accounts, and of the vouchers which accompanied them, are annexed in the Appendix; and which, amongst other documents, comprise the receipts of the persons from whom the provisions in question are said to have been purchased, with the certificate of the captain, the master, and the boatswain respectively to each receipt, stating that the

money was paid to every fuch person in their presence for the quantities and species of provisions, and at the prices specified in the accounts, and that the whole was received on board of the said ship in kind, &c. About nine parts in ten of those purchases, collectively, consist of bread; but we are informed that bread was not to be purchased for the use of your Majesty's ships in the island of Jamaica in large quantities at the periods stated; and it appears from an inspection of the purser's books, that no bread was received on board of the London between the 25th of January and the 12th of March 1782; we therefore have every reason to conclude, that the whole of this supposed transaction is an imposition upon the public; the purser to whom the preceding observations apply hath absconded; and we fear there is very little prospect of obtaining from his securities a reimbursement of the money.

We have felected the instances before mentioned from the transactions of a single purser, as well because they were brought before us in a more connected form, as because we conceive the several circumstances have been ascertained with sufficient precision to justify our bringing them in proof of the abuses which exist upon foreign stations in general. It behoves us, however, in justice to the captain of the London, to add, that nothing hath appeared in the course of the inquiry which can induce us to entertain the least suspicion of his connivance, or even knowledge of the proceedings which we have described; on the contrary, we fear that his signature hath been obtained as a matter of course, as more fully explained in our former Report, and which we have great reason

to believe is too frequently practifed.

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Experience hath fully proved that there are no cases in which greater frauds are committed, both in the navy and victualling service, than in purchases made by pursers, or by occasional agents, appointed to supply large sleets in places where there are not regular establishments. We are enabled to elucidate those abuses with accuracy by papers which have been furnished to us by the victualling office, although the inserences we shall draw will apply equally to the naval department.

Salva et all first and predict a financial formal We stated in our preceding Report, that the commissioners of victualling enter into contracts for the supplying of your Majety's thips while abroad with such provisions and stores as may be required from time to time: amongst other places, there is generally a contract subfifting for Jamaica; but as the number of thips of war must necessarily be greater at some periods than at others, it cannot be expected that the contractor shall be always provided with such a Rock of provisions and flores as will be fufficient to victual a fleet to great as the one which rendezvoused at that island towards the close of the last war, and upon that confideration the purfers respectively received instructions to supply your Majesty's ships in the manner already described. Such a measure, by exciting a competition among the numerous persons who appeared as purchasers in a very scanty market, must have enhanced the prices of the leveral articles confiderably; but whether the prices were actually entralitari, aktoristari in että japaki naadakulisti nij suud deid

advanced to the height at which the provisions and stores in question

were charged to the public, we cannot discover.

Your Majesty's ships the Sandwich and London were supplied within three months with provisions, purchased by the pursers at the island of Jamaica, the cost of which to the public was as follows:

- District Steph District - End State Heady are co - Ob Deep Dear Anna	Paid to the pursers by the public.	Amount of the fame provisions at con-	Difference between the two prices; be- ing the loss to the public.
Sandwich -	6,966 13 17 8,577 2 10	ar et er jon bei de langer er geber geben geber geben	5,654 7 6
the cheese of the	n 45,543 14 11 h	2,829.7.5	7 12,714 7 6i

The public therefore paid the sum of 15,5431.14s.11d. and thereby sustained a loss of 12,7141. 7s. 6d. upon the purchase of provisions, which the contractor ought to have surnished for 2,8291.7s. 5d. And here we must observe, that the ration, according to the contractor's prices, amounts to 1370, while the like ration, if manufactured at

Deptford, would cost no more than old,

The instances which occur of a fimilar nature are numerous to an immense amount, but do not require particular illustration, more especially as we forbear to detail the extent of the loss which the nation may have sustained from such transactions. The prices at which the respective articles have been charged to the public, we apprehend, could fcarcely have prevailed: but as we do not possess sufficient materials to direct our judgement, we decline offering any further opinion upon that We have, however, the most perfect conviction, that if the fame mode be adopted in future, for the supplying of your Majesty's thips upon foreign stations with naval and victualling stores, which was purfied during the last war, the loss resulting to the state will be enormous; in the particular case of victualling the fleet at Jamaica, it was evidently for the interest of the contractor to refuse all supply, or at least to furnish the same as spaningly as possible, because all such provisions on flores as the contractor could referve or keep back might be supplied through the medium of the purfers, at nearly fix times the price for each article which he would have received under his contract.

It cannot reasonably be expected that a contractor shall at all times be prepared at a moment's warning to supply a fleet so considerable as that to which we have alluded, when it is not stationary, and therefore a certain degree of indulgence becomes necessary; but that circumstance is too often the cause for representing in plausible terms, to the respective boards at home, ostensible grievances and losses resulting from transactions which have in reality been productive of enormous profit.

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For the purpose of demonstrating that abuses have not been confined either to particular persons or places, we shall next proceed to state some circumstances with respect to that branch of the service which relates to the victualling of your Majesty's ships in India. Accounts have been delivered by Mess. Cuthbert and Urquhart, of provisions and stores stated to have been supplied by them to the ships while in India, and during their voyage to Great Britain, to an amount exceeding 1,000,000. Sterling. This immense sum, in its detail, includes transactions so various and extensive, that a minute investigation would far exceed the limits which we have hitherto prescribed to our Reports; nor indeed do we conceive such investigation to appertain to our commission, further than as the same may tend to exhibit proofs of those abuses which require specific regulations for their prevention or correction in future.

The items which we shall select are of small value, compared with the total amount of the whole; but we select these because they are capable of being stated in so accurate and distinct a manner, as neither to be misunderstood nor invalidated. Before, however, we proceed to a comparison, it is necessary to state, that Mr. Cuthbert was agent victualler to your Majesty's steet stationed in the East Indies, from the 11th May 1780 to the 20th of November 1784, comprehending a period of about sour years and a half; more than one year of which time was subsequent to the termination of the war. His purchases of cases, loose

iron hoops, and bags, were as follow, viz.

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Tons. Value.	Number. Value.	Number. Value.
7,31 37,166 12 3 1	186 2 837 3 848.3 1862 837 3 848.3	6 11,620 (14,393 7 200

beginner men and

Mr. Urquhart was agent victualler for that part of the fleet which remained in India from the 20th of November 1784 to the 12th of May 1785; and afterwards at the Cape of Good Hope, on the voyage home ward, for the Defence, Eagle, and Worcester; which ships, together with the Bristol, Active, and Lizard cutter, include the whole in which he had any concern, except the surnishing of one supply to the Suttan and Eurydice, previous to their departure from Bombay. The purchases made by Mr. Urquhart were as follow, Viz.

It cannot real analy be expected that a contractor field or all represented at a moment's warming to the present to a theer to continue the trained at the next the most present that to a first or the trained agree of induspence becomes necessary, but that evidently as the other the cause for represent to a clauble error as the result for represent to a clauble error as the cause them, oftenable error and lostes to the present the aftions when a first of the present the cause of the present the cause of the present th

CASKS.

Lorendon hand tomagend authoral pull, and an

C	ASKS.	но	OPS.	BAGS.	
Tons.	Value:	Number.	Value.	Number.	Value.
1,860 311	£. s. d. 8,744 5 4 2,722 12 8	450 //	£. 1. d. 43 2 3	17,789 2,586	£. s. d. 3,557 16 0 560 6 0
2,171	11,466 18 0	450	43 2 3	20,375	4,118 2 0

The purchases made in the second line were made at the Cape of Good Hope, which suggests the following remark:

It appears from an estimate, that the following ships, which sailed from Bombay, were supplied at that time with water casks, viz.

The Sultan
Defence 442 ditto
Worcester 342 ditto
Eagle 269 ditto

Worden and fupplied one month only before their departure.

We doubt whether the ships could possibly stow those quantities; and yet, after a passage of nine weeks, the Defence, Worcester, and Eagle, were again supplied at the Cape of Good Hope with 311 tons of new casks and 2,586 bags, exclusive of a charge for repairing of old casks.

Having premised this necessary information, we now proceed to make the proposed comparison, by contrasting the transactions before stated with those of Messrs. Michie, Hearne, and King, who acted as agent victuallers to your Majesty's sleet serving in India during the preceding war, including a period of seven years, viz. from the 10th of November 1757 to the 30th of November 1764, during all which time the sleet was employed in actual service, and consequently the real expenditure of provisions and stores may very reasonably be estimated to have exceeded, rather than to have sallen short of the quantities which were expended during the agencies of Messrs. Cuthbert and Urquhart.

The whole of the purchases made by Messrs. Michie, Hearne, and King, during the period of seven years before mentioned, appear to have been as follows, viz.

Lyse of cont decree which or realised the

CASKS.		но	O P S	BAGS.		
Tons.	. Value.	Number.	Value.	Number.	Value.	
1,843	£. s. d. 5,617 2 1½	886	£. s. d. 66 18 334	88,457	£. s. d. $3,236$ 9 $6\frac{3}{4}$	

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The purchases therefore made by Mr. Cuthbert, within the space of only four years and an half, exceeded those made by Messrs. Michie, Hearne, and King, during a period of seven years, in the following enormous quantities, and value, viz.

Excess of CASKS.		Excefs	of HOOPS.	Excess of BAGS.		
Tons.	Value.	Number.	Value.	Number.	Value.	
5,470	£. s. d. 31,549 10 4	7,300	£. s. d. 770 5 44	123,183	L. s. d. 11,086 17 74	

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And the purchases made by Mr. Urquhart, during a few months only, and for a small number of ships, exceed those made by Messrs. Michie, Hearne, and King, during a period of seven years, and for large seets, as follow; namely, in the casks 328 tons, and in value 5,8491. 15s. 10 dd. The bags supplied by Mr. Urquhart amounted in number to 20,375, and those surnished by Messrs. Michie, Hearne, and King amounted to 88,457. But Mr. Urquhart charges 4,1181. 2s. whilst the total cost to the public of those purchased by Messrs. Michie, Hearne, and King, was no more than 3,2361. 9s. 6 dd. But our surprize at this difference ceases, when, we consider that bread is frequently purchased, to be delivered on board at the expence of the seller, and the bags to be returned, consequently, that it must depend upon the integrity of the respective parties, whether or not to charge the full price for such bags to the public, although the same was never paid by them.

In addition to the facts before stated, we shall adduce one more, in consequence of the facility with which it may be stated and understood.

During a period of four years and 3 56,876 gallons of vinegar, amount an half Mr. Cuthbert purchased ing to 11,894l. 3s. rd.

Within a few months, and for a finall number of ships, Mr. Urquhart 2,3341. 18s. 8d.

During a period of feven years, and for the expenditure of a large fleet, 714 gallons, amounting to 611.

Mestrs. Michie, Hearne, and King, 17s. 6d.

purchased no more than

We observe, that the prices charged by Messes. Cuthbert and Uraquhart for vinegar exceed in a two-fold proportion those which were charged by Messes. Michie, Hearne, and King; and moreover, that 3s. 6d. each hath been frequently charged for bags, which might have been purchased, as we understand, for about 6d.

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Many other facts might here be stated, and those already mentioned might be accompanied with further observations and detail; but the comparison we have made explains its purposes, and affords a striking contrast of expences, such as points to the abuse, and the source of it; we cannot, however, avoid offering a general opinion upon the victualling of your Majesty's fleets in India during the last war, namely, that of the monies which are stated to have been extended in purchases by the agent victuallers there, amounting to more than one million of pounds sterling, a moiety of that sum, upon the most moderate computation, would have been faved to the public, if that branch of the service had been conducted with zeal and œconomy; and, notwithstanding a very large proportion of every such expence must devolve upon the East India Company, yet we humbly conceive it is no less incumbent upon government to adopt the most effectual and decisive regulations which wisdom and experience can devise, for the prevention or correction of similar practices hereafter, as well because the state is materially interested in the welfare and prosperity of the company, as because the proportion of the loss which must be sustained by the public, is in itself an object of great magnitude and importance.

The motives which directed us in the selection of the facts which we have fubmitted, were in the first place to confirm the opinion we had entertained, that abuses of the most alarming nature had prevailed at different foreign stations during the last war; and secondly, to ascertain that those abuses had arisen from the want of a general system, fuch as should correspond with the service to be performed. We are fatisfied, that it is in vain to multiply such checks as exist at present; they are fufficiently numerous, and must be nugatory, so long as the several parties, whose official duty it is to detect abuses, participate in them; and from this view of the subject, we trust that we shall be justified in suggesting the immediate establishment of such a system as the one to which we have alluded, being fully perfuaded of its propriety, from this general principle, that it is much more eafy to stiffe intended fraud or abuse upon the public in the birth, than to detect and punish the crime after commission. For these reasons we are of opinion, and recommend, that a commissioner be appointed to reside at Halifax, and likewise at one of the islands in the West Indies, and at Bombay, as also at any other port, during actual war, at which a

large fleet may be expected to rendezvous.

That every such commissioner should be a seaman, and that he be selected from among the commissioners of the navy, or of victualling, in order that he may possess knowledge of the duties of the station which he shall be appointed to fill.

That he be responsible for the conduct of every officer and person employed under him, and likewise for every part of the business, both of the naval and victualling departments, which shall be under his direction.

That, in addition to the duties which are at present annexed to the office of commissioner at an out port in Great Britain, every such

commissioner at a foreign station do superintend and controul the execution of all such contracts, as shall from time to time be concluded by the commissioners of victualling at home, for the supply of your Majesty's ships with provisions or stores. That he do correspond with, and be considered as representing, the said commissioners, in like manner as the respective commissioners of the out ports in this kingdom are to correspond with and represent the commissioners of the navy in London.

That he do transmit frequent and correct returns to each of the boards of navy and victualling, of the navy and victualling stores which remain, and of the quantities of each article wanted for future confumption; which returns, if stated with sufficient accuracy, we are persuaded will afford the means of effecting considerable savings to the public.

That he take especial care, that every contractor do keep a complete flock of each species of provisions or stores included in his contract for

the use of your Majesty's ships.

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That in the event of sudden or unexpected demands, he do produce, either by making immediate purchases in the market, or by contract, to supply the article or articles of provision or stores which may be fo required, in like manner, and subject to the same checks, as the respective officers who preside over foreign yards conduct themselves in similar cases, with respect to naval stores; and of which he must transmit the necessary accounts, certificates, and assidavits, without delay.

That no account or voucher be admitted by the navy or victualling offices in London, unless the same shall have been been previously sworn to by the party before the commissioner residing upon the spot where the services to which such account or voucher shall apply was executed.

That with respect to services which may be executed in any porter place, at which no commissioner shall be resident, the same be regulated according to the mode which is observed at present, subjects

only to those variations and checks which we have suggested.

That in time of war the commissioner who shall be resident at Bombay, do proceed with the sleet, upon its sailing from that island for Madras, and return with it to Bombay, provided his absence from his station can in other respects be dispensed with; but that if, consistently with the good of the service, the commissioner cannot proceed with the sleet in person, an officer he appointed to reside at Madras, who shall be subordinate to the commissioner at Bombay, to whom he must regularly report his proceedings; and likewise transmit in duplicate copies of every communication so made by him to the said commissioner, to the navy and victualling offices in London.

That the establishment under each of the commissioners residing at foreign stations do consist of a master attendant, a master shipwright, and a store-keeper, (who shall act also as muster master) with proper clerks under them, the number of whom, as well as of those who shall be employed more immediately under the commissioner himself, must depend I i 2

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cuted, but more particularly upon peace or war.

We would further recommend, that each of the commissioners residing at foreign stations, (the commissioner at Bombay excepted) be paid a salary, clear of all deduction whatever, of 1,2001. per annum; that each master attendant be paid, clear of all deduction, a salary of 3001. per annum; that each master shipwright be paid a salary, clear of all deduction, of 3501. per annum; and that each store-keeper (for his services in such office, and likewise in that of muster master) be paid a salary, clear of all deductions, of 4001. per annum; and that each of the said sour officers be allowed either a house for his residence, or a pecuniary allowance annually in lieu of the same.

That the falaries to be paid to the clerks upon each of the establishments under the commissioners residing at foreign stations, be regulated according to the proportions, and agreeably to the rates observed in

your Majesty's dock yard at Portsmouth.

That the commissioner who shall be appointed to reside at Bombay, the three subordinate officers, and the clerks upon that establishment, be respectively allowed double the salary received by those persons who hold similar stations upon the other foreign establishments, on account of the increased expence to which they will be subjected for their maintenance and support.

That the commissioners of the navy do regulate the hours of attendance for the dispatch of business which shall be given daily by the officers and clerks respectively at each foreign station, that the same may be adapted to the general usage and custom at each place; but that the attendance which shall be so prescribed be strictly enforced, upon

the principle suggested in our Fifth Report.

In proposing falaries to be allowed to the respective officers and clerks upon the foreign establishments, we had in view the making of an ample and complete compensation for every other emolument and advantage whatfoever; the allowance of an house to each commissioner and superior officer, or of a sum annually in lieu thereof, excepted. Each commissioner, officer, and clerk, should therefore take an oath of fidelity, and enter into a bond to thrice the amount of his annual falary, agreeably to the terms stated in our Fifth Report; namely, That he will not receive any fee, gratuity, perquifite, or emolument whatfoever, his established salary, and the allowance before mentioned for house rent, excepted; that he will not in any respect act as an agent, nor be concerned or interested, directly or indirectly, in the purchang or supplying of any provisions, wares, merchandize, or stores, which may from time to time be purchased or supplied for the use of the yard, or of any of your Majesty's ships or vessels, or for any other paval purposes whatsoever; and that he will not demand, take, or receive any premium or valuable confideration whatever, for the appointment of any person to any office or station upon the establishment in question; and in case of default, with respect to any of those partiticulars, besides forfeiting the penalty of the bond, the person offending beam. Little

should be dismissed from his office, and rendered incapable of serving your Majesty in any civil capacity or station whatsoever in suture.

We would moreover propose, that every person who shall be infiructed with the receipt, or with the payment or disbursement of money, on behalf of the public, do give good and sufficient security, pro-

portionate to the trust which shall be reposed in him.

By proposing that the salaries in general, and the allowance of an house, or of a sum annually in lieu thereof, to each commissioner and superior officer, shall be in sull for every emolument and advantage whatsoever, we would be understood to intend, that no allowance is to be made for coals, wood, candles, tin, turnery ware, stationary, or any other article, for consumption in the private houses of the commissioners and superior officers; and we moreover recommend, that when, by advanced age or other infirmities, they shall be incapacitated from rendering service to the public, an annuity be granted to every person, who, on account of age or infirmity, shall be permitted to retire, in the manner and subject to the conditions which are stated in our preceding Reports.

With respect to the appointment of officers and clerks, when vacancies shall happen, we see no reason to alter the mode of proceeding observed at present upon foreign stations, especially as that mode doth not appear to us to have been attended with inconvenience or disads

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In regard to matters of subordinate regulation, we would recommend the observance of those rules which are prescribed to the officers, &c. of the several dock yards and out port establishments in Great Britain, so far as the nature of the service and local circumstances will permit: the simplifying the modes of conducting business, and of official detail and accounts in general; and the establishing of an uniformity of practice throughout every department of your Majesty's naval service, being of great importance to the national interest.

The establishments which in the present Report we have proposed, will be attended with considerable expence; nor can we recommend the receiving of sees from individuals at foreign stations, for the use of

the public.

In the progress of our inquiry into the several naval establishments, it appeared that most of the abuses of considerable magnitude originated either at sea, or at foreign ports; the instances we have adduced will justify that affertion, and must be considered as specimens of practices, which we apprehened it is not the object of our commission minutely to explore. Those instances afford, however, sufficient proof, that persons upon whose integrity the greater considered has been placed, have abused the trust reposed in them, by participating in frauds which it was their duty to have checked and prevented; and that the facility with which vouchers, certificates, and affidavits, are obtained, enabled them to effect their purpose with ease and security. In our reports on the navy and victualling offices in London, we have explained the mode in which those documents are examined and passed

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and how much the feveral officers under those boards rely upon the form and apparent regularity of such vouchers, without duly appreciating their authenticity, or the credit which they deserve, a neglect which we conceive in great measure arises from the difficulties experienced in the detection of fraud, but in a still greater degree from the little success which hath hitherto attended the endeavouring to bring delinquents to punishment. We therefore do not hesitate to declare our decided opinion, that no regulation can be effectual which doth not apply directly to those sources, from whence so much malversation

and abuse constantly slows.

We are aware of an objection which may probably be made to the fystem we have ventured to recommend, namely, that the practices which have been the objects of our censure, have existed under regular establishments. But to this we must answer, that we have sufficient reason to believe, that abuses in the latter case have been considerably less than those which have been the chief subjects of our animadverfion; and we are further induced to believe, that the reason why the public did not reap the complete benefit of foreign yards during the last war was, either because those establishments had not been formed when the war began, or that such yards as were then established had been neglected during the preceding peace: consequently the regularity added to the fecurity of a more perfect check, which forms the balis of our expectation hereafter, could not have existed at that time. The fystem which we have recommended is the best which hath suggested itself to our minds; and if the commissioners who may be appointed to superintend the foreign establishments are properly selected, and execute their trust with attention, zeal, and integrity, we are satisfied that the public will be most amply compensated for the additional expence which may be incurred during the continuance of peace.

For the purpose of bringing into a more connected point of view the refult of the feveral arrangements we have recommended for the different establishments of your Majesty's naval service, we beg leave, in the first place, to observe, that an actual faving will arise from these, under the lords commissioners of the admiralty, the marine pay establishment, the office of the treasurer of the navy, and the sick and hurt office; but that the remaining offices will in time of peace be attended with an additional expence. To compensate which, we refer to the poundage and the other sees, which in our preceding Reports we have recommended to be received for the use of the public. The poundage of one per cent. upon bills paid in course of the navy and victualling fervices, will amount to more than 10,000l. per annum in time of peace; and to above 50,000l. per annum during war. By an account which hath been delivered to us of the bills iffued in the course of those services, from the year 1775 to 1786, both inclusive, the total amount appears to have been 36,616,270l.; the poundage, therefore, during that period, would, upon an average, have produced 30,000l. per ann. a fum which in itself is more than adequate to any increase of charge that will arise from carrying into execution the arrangements proposed, exclusive

exclusive of other fees, which are to be received by the several offices in London, and also, without including the proportion of the expence which will be incurred by the establishment recommended at Bombay, to which the East India Company may be liable, in consequence of

the act of the 21st year of your Majesty's reign.

We have been induced to submit the statement before-mentioned, as a proof that we have kept the increased expence which may attend the fame continually within our view; but when the frauds and abuses to which we have adverted in various parts of these Reports, are combined with the immense amount of the expenditure for naval services, we do not hesitate to declare our opinion, that a new system is indispenfably necessary, although the establishment of it shall subject the public to the whole of the expence which we have stated, undiminished by the aid of the poundage, and the fees proposed to be received; for we have the most perfect conviction, that a faving of several millions in the profecution of the naval fervice would have accrued by a faithful and occonomical application of the national treasure during the last war; nor can any material benefit or alteration for the better be expected, unless the salaries of persons employed in the several offices, both at home and abroad, shall be rendered adequate to their services and stations.

The management of your Majesty's navy being vested in several boards and subordinate establishments, we have been compelled, for the greater perspicuity, to arrange the result of our inquiry into sepa-

rate and distinct Reports. .

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The magnitude, intricacy, and extent of the numerous objects exceeded our expectation, and has prevented that dispatch which may have been expected from us; and with which we could have wished to proceed.—We have confidered the feveral boards, and likewise the subordinate establishments, as branches forming parts of one great syltem; and have endeavoured to ascertain and allot the duties of each upon principles that are uniform, and calculated for the benefit and convenience of the whole. The correct, regular, and effectual execution of public business in every department, was the first object of our attention. The next, to allot falaries to each, proportionate to the rank of the respective stations, to the abilities required, and to the trust reposed in the several persons appointed to fill them, as an adequate reward for talents and integrity. The unavoidable delay which has attended our Reports upon the naval establishments, enabled us to perceive with satisfaction the exertions to which the institution of our commission has given birth, in several of the offices which we have examined, and the defire of anticipating the correction in part of those abuses to which we have alluded, by adopting some of the regulations we have recommended. We trust that these exertions will be accompanied with additional zeal and effect hereafter, when public fervices are compensated by adequate salaries, and when the officers are not induced to have recourse to means that are improper and injurious to the public for their support. The more so, as the encouragement we have

have recommended to reward their zeal and integrity, is at the fame time accompanied with the means of detecting with greater facility all mal-practices whatfoever, provided that the commissioners at the head of the respective boards or subordinate establishments duly discharge the trust reposed in them.

Such are the principles which we conceive the legislature intended should direct our judgement in the execution of the commission intrusted to us: principles which, at the same time that they tend to promote and to secure solid advantages to the state, are not inconsistent with that strict occonomy which neither derogates from the honour and dignity of the crown, nor abridges the servant of the public of the due reward of his industry and abilities.

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(A.S.)

We innectiately issued our preceived we proceeded to examine receility, return, which being received we proceeded to examine Anthony Toold, Est the secretary; Daniel Braithwaite, Esq. clerkato the postmally general, and the officers and clerks in the secretary's of the postmally general, and the officers and comproller general, Mr. Charles B. It is not relident surveyor, and the officers, clerks, and the officers could be seen the composition of the foreign office, Mr. John Maddison, Esq. seen the toreign department of the composition of the peans of the collectes and circles and circles belonging to that office, Islands of the peans of the peans of the collectes and circles belonging to that office, Islands Watest, Esq. seems at the collectes and circles belonging to that office, Islands Watest, Esq. seems at Islands, Talands, Tal

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one matter of the lad energy white a force and his deputy and the

ries, by bigg chosecute only appointed, and less and their lervan - i TPON the tst of December last, we received your Majesty's order in council, directing us " to proceed upon an inquiry in the " office of your Majesty's Postmaster General; to examine and report " what officers and clerks are employed in the same; what is the na-" ture of their duty, services, and attendance; what are the salaries, " fees, gratuities, perquisites, and emoluments, received by each of " them, or their substitutes; and what they may or ought lawfully to " have and receive; adding fuch observations as may occur to us."

We immediately iffued our precept to the postmaster general for the necessary returns; which being received, we proceeded to examine Anthony Todd, Esq. the secretary; Daniel Braithwaite, Esq. clerk to the postmaster-general, and the officers and clerks in the secretary's office; John Palmer, Efq. furveyor and comptroller general, Mr. Charles Bonnor, his deputy and resident surveyor, and the officers, clerks, and others in the comptroller-general's office; Samuel Potts, Efq. Comptroller of the inland office, Mr. John Watts, his deputy, and the officers, clerks, and others, employed in the inland department; Augustus Pechell, Efq. receiver-general, and the officers and clerks in his office; William Fauquier, jun. Esq. accountant general, and the officers and clerks in his office, John Maddison, Esq. secretary, Charles Jackson, Esq. comptroller of the foreign office, Mr. John Starr, his deputy, with the officers, clerks, and others employed in the foreign department; John Stanton, Esq. comptroller, William Ward, Esq. collector, and Mr. Thomas Hyett, accountant of the bye and cross road office, with the officers and clerks in that office; Charles Walcot, Efq. comptroller, Mr. John Painter, collector, and Mr. Thomas Dilkes, accountant of the penny post office, with the officers and clerks belonging to that office; John Walcot, Esq. agent at Dover; Charles Cox, Esq. agent at Harwich; Benjamin Pender, Esq. agent at Falmouth; and Henry Penton, Efq. court-post; together with Samuel

Palmer, Efq. folicitor to the office, and Anthony Parkin, Efq. his deputy and affiftant.

From whom, and the papers, returns, and accounts transmitted to

us, we have obtained the following information:

By an act of parliament, parted in the ninth year of the reign of her late Majesty Queen Anne, one general letter office and post office erected and established in London, for the receipt, conveyance, and distribution of all letters and packets whatsoever, to or from any part of the British dominions or territories, or to and from any other kingdom or county beyond the seas; by the said act her Majesty, her heirs and successors, were empowered to constitute and appoint from time to time, by letters patent under the great feal of Great Britain, one mafter of the faid general letter office and post office, by the name and tile of postmaster general, which officer and his deputy and deputies, by him thereunto duly appointed, and his and their fervants and agents, and no other person or persons whatsoever, were authorised from time to time, and at all times, to receive, take up, order, difpatch, fend post, carry and deliver, all letters and packets what soever, which should be sent to and from all and every part of the British dominions, and also to and from all and every the kingdoms and countries beyond the feas, where he shall settle, or cause to be settled, posts or messengers for that purpose.

The present establishment of the general post office is the postmalter general, which office is at present executed by two persons; a secretary and clerk to the postmaster general; six clerks in the secretary's office; a surveyor and comptroller general, his deputy and resident surveyor, a clerk to the comptroller general; a resident surveyor on the old establishment; seven riding surveyors; an accountant for the deputy postmaster's accounts of salary and riding work, are; two established and three extra clerks; a letter bill clerk and his assistant; a superintendant of mails and mail coaches and his assistant; a messenger and office-keeper: those all belong to the surveyor and comp-

troller general's department. 10 10 hat

In the inland department, there are a comptroller of the inland office, and his deputy; a comptroller of the bye nights, and his deputy; eighteen fenior clerks and eighteen affiltants, twenty junior clerks, a deputy window man, a forter to the pan, a mailmaker, a bag-maker, bag-man, four inspectors of carriers, coachmen, and watermen, four established mellengers, four supernumerary and two extra messengers, a house-keeper and chamber-keeper to the postmatter general, an inspector of the forting duty, and superintendant of the London delivery; an inspector of inland letter carriers, and his deputy; an alphabet man; 110 established letter carriers; twelve supernumerary letter carriers; one of the senior clerks and one of the assistants act as inspectors of franks; one of the seniors also acts as window man, and one of the juniors as his deputy, and eighteen of the established letter carriers act likewise as sorters.

In the foreign department there are, a fecretary, a comptroller, and his deputy, feven clerks, a mellenger, and twelve letter carriers.

A receiver general and two clerks, an accountant general, his deputy,

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A comptroller, an accountant, and collector in the bye and cross road office, with four clerks, an inspector of dead letters, and an officekeeper.

A comptroller, accountant, and collector for the penny post office, with five chief forters, twelve other forters, four office men, forty-thre town letter carriers, fix couriers, thirty-three country letter carriers, and

feven supernumeraries. Solve to the folicitor, and court post, with

number of deputy poltmasters and agents at home and abroad. The duty of the postmaster general is, to regulate and settle inland

posts in any part of Great Britain, and to and from any part of your of them; to manage, cause to be collected, received, and levied, all and every rates, sum or sums of money which the fame, or any and every rates, fum or fums of money, which have or shall grow due or payable by virtue of the feveral acts of parliament for that purpole; and to do or cause to be done all other lawful matters and things belong to the office of postmaster general to execute by virtue of the faid acts; to cause an account to be kept of all the monles as the same shall from time to time arise; to observe, obey, and perform all such rules, instructions, orders, and directions, in relation to the faid revenue, pursuant to the said acts, as he shall from time to time receive under your Majesty's royal sign manual; and touching the management, ordering, and government of the revenue in the faid office, he is to ab-ferve such orders and directions as the commissioners of your Majesty's treatury shall from time to time think fit to give him for your Majetty's fervice, pursuant to the intent and meaning of the laid acts; he is to appoint fuch deputy postmasters, substitutes, accountants, comptrollers, supervisors, collectors, clerks, forters, window men, letter receivers, letter carriers, messengers, and other officers and servants, as the commissioners of the treasury shall think fit and necessary for the service; he is authorifed to suspend, remove, and displace the said persons, or any of them, and to take such security from all as he shall think fit for the faithful discharge of their duty, and of their respective trusts; he is to establish such salaries and allowances to the said officers for their respective fervices as the commissioners of the treasury shall approve; he is also to allow such incident and contingent charges as may arise in the management of the faid office, or of the revenue accruing thereby been usually allowed, or as in his discretion he shall find necessary to be allowed for the better carrying on of the service of the said office, and to cause the said salaries and incident charges to be paid by the receiver general out of the revenues of the faid office.

The office of postmaster general being at present executed by two persons, they have each a salary of 1,000s. a year, and an allowance of 1,200l. a year, in lieu of the share of freight on money, formely enjoyed by the postmaster general; they have also certain sees on commissions and deputations, which in the year 1,784 produced 1841. 3s. 3d. making the annual income of each 2,3841. 3s. 3d.; out of which the land tax, 225l. being deducted, makes the net receipt of each 2,159l. 3s. 3d. with an unfurnished house for their residence in the office, and an unlimited allowance of coals, candles, oil, and tin ware; they have the whole patronage of the office, the receiver general, his clerks, and the court post, excepted.

The duty of the fecretary is to carry on the general correspondence of the office, and under the direction of the postmaster general to superintend the whole business of the office; to attend the board, take minutes of the proceedings, and to give directions for carrying into execution the orders of the postmaster general.

His attendance is constant, and at all hours, when required.

He has a falary of 2001. a year, reduced by taxes to 1551.; an allow. ance of 751. a year from the bye letter office; 1001. a year for coach hire, and certain fees on commissions and deputations, which amounted in the year 1784 to 1381. 12s.; he has a gratuity of 1001. a year from the mafter of Lloyd's coffee-house, and a commission of 21 per cent on the whole amount of the expenditure for packet boats employed at Dover, Harwich, and Falmouth; this he receives as agency from the captains or managing owners of the packets, for receiving the hire, &c. due to them, and paying the same to their order; this agency amounted in the year 1784 to 1,169l. 11s. 4d. (but in a year of war it has amounted to upward of 2,000l.); the above fums, making together 1,7381. 3s. 4d. was the net amount of his income in the year 1784; befides which, he has an unfurnished house in the office for his residence, twenty chaldrons of coals, fixty-four dozen pounds of tallow candles, and twelve dozen pounds of wax candles, annually; with two dozen of arrack, and eight pounds of tea, from the East India company.

He was likewise secretary to the foreign office until July last, when he

refigned that employment.

He is part owner of feveral packet boats employed in the service of the post office on the Falmouth station, but he has declined taking any new concern for the last ten years.

The duty of the clerk to the postmaster general is to assist the secretary in carrying on the general correspondence of the office; to prepare fair drafts of the board's minutes for entering in the journals; to enter all remittances on account of the revenue, from the country postmasters, or from the postmasters and agents abroad, and in the absence of the secretary to acknowledge the receipt of them to the parties; and to deliver such remittances to the accomptant or receiver general, and to take their acknowledgement for the same; and generally to assist in all the business of the secretary's department.

His attendance is constant, and at all hours.

He has a falary upon the establishment of sol, a year, reduced by the civil-lift deduction to 181. 105; he has likewise a net salary of 801. 2 year paid out of incidents, and 151; a year from the bye letter office; the whole amount therefore of his annual salary is 1531. 105.; he has certain sees upon commissions and other instruments issued from the office, and upon every private express passing through or sent from the office, which sees amounted in the year 1784 to 3121. 65.; and he has an allowance of 11, 175, a year for what is called feast and drink money, making together 4671. 135.; out of which he paid to his predecessor during his life 4½d. out of every shilling received for sees on expresses, and retained the remainder for his own use; he has besides an allowance of ten chaldrons of coals; and thirty-two dozen pounds of candless annually.

He is agent to the person who supplies the office and the clerks of the roads with newspapers, from whom he receives 2001, a year for transacting the whole of that business, the principal doing no part of it himself.

He is part owner of three packet boats employed in the fervice of the policifice on the Falmouth station.

There are fix clerks employed in the secretary's office; the duty and attendance of five of them, one being vacant, are set forth in the Appendix.

Their falaries, allowances, sees, gratuities, and empluments are as

Sc. due to them, and paying the same to their order; this ayollod amounted in the year 1784 to 1,160l. Its, 4d. (but in a year of war thas amounted to upward of 0,000l.); the above sums, making rogether 1,738l. 3s. 4d. was the net amount of his income in the year 1584, be sides which, he has an unfurnathed house in the office for his residence twenty chaldrons of coals, sixty four dozen pounds of railow candles and twelve dozen pounds of wax candles, annually, with two dozen of arrack, and eight pounds of tea, from the Fast hide company.

He was likewife fedretaty to the foreign office until July last, when he

resigned that employment

He is partlowner of feveral packet boats employed in the ferrice of the post office on the Falmouth station, but he has dust need taking any neconcern for the last ten years.

The duty of the clerk to the polimailer general is to affilt the factorist in carrying on the general correspondence of the office; to prepare to drafts of the board's minutes for entering in the journals; to first remittances on account of the revenue, from the country polimetis, as from the polimailers and agents abroad, and in the absence of the teamstance of the receipt of them to the parties, and to achieve fuch remittances to the accomptant or receiver general, and to take their acknowledgement for the same, and generally to assist in all the business of the secretary's department.

His attendance is constant, and at all hours.

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The duty of the surveyor and comptroller general is to superintend the whole of the office, including the bye and cross road office, and penny post office; to direct the management of the various post offices, and proper conveyance of the mails all over the kingdom; to correspond with and give directions to the several riding suveyors, and deputy postmasters; the contractors for conveying the mails, and to all persons who are employed in the conveyance, sorting, and delivery of setters; to receive and determine, with the approbation of the postmaster general, upon all representations or applications for establishing new posts, or alterations in those already established; to attend to and reducts all complaints of irregularity in the persons employed in the several departments; to regulate the mode of conducting the business in general, and of staing the accounts of the deputy postmasses, both for their salary and riding work, and attend that the charge against them be a curately made out, and delivered to the accountant general, and that the account of the missenand dead letters be proper examined and stated; to contract for the conveyance of the mails all over Great Britain, attend that they be proper often and and so of an and the first

guarded, and generally to fuperintend all the duties relative to the conceptondence of the kingdom.

His attendance is confunt, and the performance of the duties of his office occupies his whole time.

There and other

He has a falary of 1,500l. a year clear of all deductions; out of which, however, he is to defray his travelling and other expences; he has an unfurnished house for his residence adjoining to the post office; he has coats and candles for his use therein; befides which he has an allowance of thirty chaldron of coals annually.

The state whole time.

300,000l. a year, or an equivalent thereto, although the same is not expressed in his appointment from the postmasser He also confiders himself intitled to 21 per cent. annually upon such sum as the revenue of the post office shall net above

The duty of the refident surveyor and deputy to the comptroller general is to assist that officer in every part of his duty, and in his necessary absence to perform his duty at the general post office, where he is to reside for that purpose.

His attendance is constant, and at present from fix in the morning until nine at night, and frequently later. He has a salary of 5001, a year net, and house rent and taxes paid for him, there not being at present a house at the post

office for his refidence; he has an animal allowance of influen chaldron of coals, and forty-eight dozen pounds of candles, with fundry finall articles of turnery for household use, as customary to the officers in this office.

The duty of the clerk to the furveyor and comptroller general is to execute fuch confidential business as may be required o official sychology sin of him; his attendance is constant, and he has a falary of 80h a year net.

or establishments; to consider and report upon all petitions from deputy postmasters for increase of salaries for office duty, or for allowances for riding work; to attend that proper and correct way bills were provided for all the roads and branches, and to fix as near as possible the time necessary for the performance of the riding work of each stage, in order to ascertain the time of the day or night that the mails ought to arrive at every office in the kingdom; this duty he executed until the general for alterations in the course of the post, or for the establishment of new branches, and to report to the board the ad-The duty of the refident furveyor on the old establishment is, or rather was, to examine all applications to the postmaster. establishment of the prefent comptroller general's plan, and the several appointments made in consequence thereof, since which he has not been called upon to execute any part of the said duty. vantages or difadvantages that in his opinion might probably arife to correspondence, or the revenue, from such alterations

a strong sweet will a to execution of his office, was configured tires days a west, shout five hours each day, and at-

His attendance while in the execution of his office, was constantly three days a week, about five hours each day, and at

He has a falary of 300l. a year, reduced by taxes to 232l. 10s. and an allowance out of incidents of 10ol. a year net; and 11. 17s. as his share of seast and drink money; making together 334l. 7s. besides which he has ten chaldrons of coals, all other times when the business required it.

and thirty-two dozen pounds of candles annually.

profecuted; and when any alteration is made in the course of the post, or new branch established in their districts, to dimanner of keeping their accounts; to keep them up to their discipline, in conveying the mails at such a number of miles per hour as their instructions direct; to check and report any impropriety in their conduct; to endeavour to detect all coach-The duty of the riding surveyors is to inspect into the management of the country postmassers, to inquire into the circum. stances of every deputy, and his securities; to examine whether he is in arrear, and require him to remit; to instruct the several deputies how to sort, tax, charge, and circulate the setters received at their offices; to explain to them the men, carriers, and others, who shall collect, carry, or deliver any letters or packets contrary to law, that they may be rect the operations and regulate the fame.

Their attendance is as occasion may require, in town or country.

One of them has a falary of 4001, a year, another of 3501. but no allowance for travelling charges; the others have each a falary of 1001, a year, and an allowance of one guinea per day when travelling, and they all have stationary for their use.

The duty and attendance of the accountant, clerks, and others, employed in the comptroller general's office, are stated

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attendance, and to keep them to their duty; to re-

pend fuch as he found necessary; but this duty is now performed by the comptroller general, or his deputy; his attendance is three mornings and three enemings in the week, on what are called the grand days, namely, Monday, Wedhelday, and Friday in the evenings.

In this duty he is alfifted by a deputy, who attends at the fame time with him.

He has a falary of 2001, a year, reduced by taxes to 1511.; alto a latary from the bye and crios road office of 751 a year net; he has an allowance of 74: 17s. as his thare of feath and drink money, and a gratuity of 1001s a year from the mafter of Lloyd's Coffee-house; he likewise did receive in the year 4764, 2001, being 501, from each of the clerks of the roads from their profits on newspapers; out of which he paid his deputy 1201, but such allowance and out payments have since been discontinued; and he derived a net profit in that year from the circulation of newspapers of 9217; 105-10d, making his net receipt for that year 981.7s. rod.; besides which, he has two unfurnished rooms in the office, with goals and candles for his use therein, and also an allowance of ten chaldron of coals and thirty-two dozen pounds of cahdles, stationary for his own use, sive evening papers and two Gazettes, and two dozen of arrack annually from the East India Company.

At prefent the allowance from the clerks of the roads having been difcontinued, and his profits from newspapers decreat-

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is annual income is reduced to 762l. 8s. 10d.

130l. a year, formerly paid him by the comptroller; 11. 17s. as his share of feast and drink money; making together his onet annual receipt 213l. 17s.; besides which, he has an unfurnished house in the office for his residence, five chaldron of His deputy has a falary upon the establishment of 100s, reduced by taxes to 82s.; and an allowance out of incidents of coals, and twenty dozen pounds of candles annually, and required

The duty and attendance of the comptroller of the bye nights and his deputy are the fame on the Monday, Wednesday, and Friday evenings, and on the Tuesday, Thursday, and Saturday mornings, as those of the foregoing officers.

The comptroller has a falary of root a year, reduced by taxes to 821, 10s.; and an allowance of 21, 18s. 8d. as his share of fextle and drink money; he has an unfurnished room in the office, tan chaldron of coals, and thirty-four dozen pounds of candles,, and certain articles of stationary for his use, with two dozen of arrack annually from the East India Company; he has the privilege of franking newfpapers, and the profits arifing from the circulation thereof, which are so much reduced, and the payments thereout such, that in the year 1784 he was a sofer thereby of about 61, which reduced his life receipt franks year to 791-85. 2d although he has cleared formerly about 6001, a year from that privilege: being now re-Heved from the out payments, his income lab year was 3081, os. 8d.

His dennity has a falary of 601, a year, reduced by the civil lift duty to 581, 105.; an allowance of 21, 185, 8d, for his

franking newspapers into the country; which in the year 1784 produced him a profit of 1931s have of least and drink money; he has a room in the office, fourteen pounds of candles, and stationary for his use; he has His deputy has a salary of 601, a year, reduced by the civil list duty to 581. 10s.; an allowance of 21. 18s. 8d. for his as gained formerly by that pravilege about 500l. a year; his net receipt therefore in 1784 was 2541 100 QE 6d. but fome of the out payments having been fince discontinued, his income has increased.

Mants to those seniors who are em-The thiry and arrendance of the eighteen senior clerks, their assistants and juniors, is set forth at large in the Appen tare property forters; the kingdom being now divided into nine divisions, a senior and his affiliant are attached Their falaries, allowances, fees, and gratuities, are as follows: plojed on other dury, fuch as window men, int

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olve of submitted file.	Affiftant to clerks of the roads - Clerks fir the 6th, 7th, and 9th dillipse window man on bye days cure. Senior forters

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The duty and attendance of the forter to the pan, or inspector of blind letters, of the mail maker, bag maker, bag man, and inspector of carriers, coachmen, and watermen, are flated in the Appendix.
Their falaries, allowances, and emoluments, are as follows: nents thereout. £. 3. d. Dept. Office Action Other pay Deductions. manthip. terials and 5. d. Taxes paid thereout. 8 .0 0 S. d. 0 Total 6. 5. d. 6. xd. 6. 5.d. Emolut Section in ments. is received no falary or allowance in his present situation. Truities. 226 TO £. 5. d. 6. 5. d. 6. s.d. from the bye-letter Salaries Salaries out of 0 Salaries on the ္ ၀ ့ 23 Bag mender and lorier of bags coachmen, carletters ... tors of period Bag maker Phoenimoen Infrector of bli Mail maker

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The duty and attendance of the messens, inspector of the sorting duty, inspector of the inland letter carriers, his deputy, alphabet man, chamber-keeper, and house-keeper, are stated in the Appendix. Their falaries, fees, gratuities, and emoluments, are as follows:

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Deductions Emoluncidents. Salaries Salaries out of 39 0 0 Supernumerar mellengers mellen gers-Stations

The established setter carriers have each 14s. a week wages, besides the perquisites of bell money, quarterly acknowledges ments, and Christmas boxes. The supernumerary letter carriers have 8s. a week, and a further allowance from the established carriers when employed.

The letter carriers employed as forters have an addition of 1s. 6d. a day for that duty, and the like allowance for their attendance in the evening, in the newfpaper office. The duty of the secretary in the foreign department is to write all letters, and to keep a regular correspondence with all foreign post matters, relative to the business of the department.

His attendance is daily.

He has a falary of 501. a year upon the establishment, and another of 1001, out of incidents; he has an allowance of 6s. week, being 151, 12s. a year for coach hire; and 11. 17s. being his share of drink and feast money, making the whole I his net annual receipt 1671, 9s.; besides which he is allowed ten chaldron of coals, and thirty-two dozen pounds of

The duty of the comptroller of the foreign office is, to superintend the whole business of the office, and to see that every officer and letter carrier do his duty; to attend the sorting, taxing, and delivery of the setters by the foreign mails; to tell up and charge his deputy with the amount of all setters delivered at the office window; to charge the several setter carriers with the amount of the setters delivered to them, and to transimit weekly a fair state of both, together with an account of the money received on post nights, to the receiver general, and a copy thereof to the accountant general; to enter the number of setters which are received from the countries beyond Scotland, France, and Flanders, and see that they agree no lifts transmitted, to enter all letters and packets for any part of Great Britain or Ireland, which come regisfered broad, and on which a fee is received; to keep an account of fuch postage as the country post masters have neglected to receive, with foreign letters, and transmit the same to the accountant general, that they may be charged therewith in

ir quartenty accounts; to examine the quarterly and general accounts from Paris and Amflerdam; and attend that all sent letters are returned, and the proper rebates allowed.

Every Tuesday night it is his duty to attend the forting and dispatch of the letters for that night's mail, and to tell up the lets which have been paid for at the window that evening, as a check upon the window man, the postage of which

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fometimes amounts to near 2001; to fee the whole be properly forted, tied up, put into their respective bags, and dispatched; to enter all packets of value which are registered, and seal them up in their proper bags.

His attendance is constant, on account of the uncertainty of the arrival of the mails; he is obliged to be always in waiting, and on the arrival of the mails never leaves the office until the window is opened, and the letter carriers dispatched.

On Theseas unghts he remains in the office from five o'clock in the evening until every mail is dispatched, which seldom happens until near two, sometimes three, four, or five o'clock next moraing; he also attends several hours on Friday even.

He has a falaty of 1501, a year, reduced by taxes to 1151, 25. 4d.; an allowance of 601, a year from government, and benefit of circulating new papers abroad, which in the year 1784 produced him net 8951, 45. 6d.; he receives a moiety the fees haid on regificring packers of value, fent to, and coming from, foreign parts, which in that year amounted to det 8s.; and a thare of the Christmas gratuities, which amounted to 341, 5s. 8d.; he is also allowed a certain number of the value of 431, 10s. a year; and 11, 17s. as his thare of fealt and drink money, making together 1,2901. 6d.; out of which he haid about 301, annually for foreign postage and newspapers; and the remainder, being 1,2601. od, was the net amount of his income in the year 1784; belides which, he has an unfurnished boule for his religence the office, ten chaldron of coals; and thirty-two dozen pounds of candles annually, and stationary for his use.

The duty of the deputy comptroller is to affift the comptroller in the general business of the office; to take in charge all reletters detucted at the office window, and those sent by the penny post; receive and account for the amount, and pay is fame, together with the money received on post nights, to the receiver general once a week. Every Friday night he tends the forting and dispatch of the reteived on post nights, to the receiver general once a week. Every Friday night he tends the forting and dispatch of the releties by the mail of that night, and remains in the office until the mail is differenced and the whole business from any in waiting sor three, four, or five o'clock next morning. His attendance is constant, being obliged to be always in waiting sor the arrival of the mails when any are due.

He has a salary of 1001, a year, reduced by taxes to 821, an allowance of 401, net from government; and the benefit is encurating new papers to sorting parts, and of sorting dazettes in this country, which produced to him in the year 1784, on the first likewise after the second of the first likewise after the second of sorting and drink money to 31, 188, 3d, making sogether and his mare of challings are an interested and drink money to 31, 188, 3d, making sogether

3031. 18s. 6d.; out of which he pays an annuity of sol, to his predecessor in office, and sustains a loss of about 151 and nearly of the delivery of settless is the window, and an early for the delivery of settless is the window, and an early of settless which, he has sive chaldron of boals, and sixteen dozen poones of candidate, he has sive chaldron of boals, and sixteen dozen poones of candidate, he has sive chaldron of boals, and sixteen dozen poones to a settle his use, in the boals where he was a settless of the boals where the settless of the se

The duty and attendance of the clerks and melicipers is frated in the Appendix; sugging the country where it is trated in the Appendix; sugging the country of the clerks and melicipers is frated in the Appendix; sugging the country of the clerks and ecolomomical water sollows; of the country of the countr He prelikemie a fee or one her can appear on an americal sur

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hundred and twelve candles, with paper and packthread; the other letter carriers, the supernumerary excepted, have each a salary of 311. 4s. a year, with Christmas gratuities, candles, &c. The supernumerary has a salary of 181. 4s. a year, with candles, &c. and 2s. 6d. a week from such of the others whose duty he executes in case of sickness. The senior letter carrier has a salary of 441. 4s. a year, receives about 301. in Christmas gratuities, and is allowed three

The state of the s

The duty of the receiver general is to receive and pay all monies appertaining to the revenue of the post office; to attend annual state, attested by him, to the office of the commissions for auditing the public accounts, for their examination. The inland letter carriers and window men pay their receipt into his office thrice a week; the foreign, once a week; the cash over to him, country postmalters, and agents abroad remit their receipt into his office thrice a week; the foreign, once a week; the cash over to him, country postmalters, and agents abroad remit their receipt into his office into his office paye them; the collectors of the bye and cross road and a pency post offices pay their receipt into his office pace a year. The pays into the receipt into his office page into the receipt into the receipt into his office page into the receipt into his office page into the receipt into the receipt into the receipt into the receipt into his office page into his office int

He gives ccurity to the amount of 10,000l thinfelf in 5000l, and two furcties in 2,500l, each.

His attendance is generally there days in the week; namely. Monday, Wednesday, and Friday, those being the established official days of receipt and payment, or provided the person of payment and payment in the person of an allowance of payment from the bye and He has a falary of 700l, a year, reduced by taxes to 232l, 10s.; he has an allowance of payment from the bye and rols road office, and a fee of half per cent, upon the amount of the pensions paid to the duke of Grafton and the heirs of the dure of Schomberg, which amounts to 421, 10s. annually. He has likewife a fee of one per cent. upon the amount of the dure of Schomberg, which amounts to 421, 10s. annually. He has likewife a fee of one per cent. upon the amount of the like of the pollutifiers at Tairs. Brackley Felling Which produces to him about 80l. annually, he has an about 80l. and thirty-two dozen pounds of candles annually, with a limited which he has ten chaldron of coals, and thirty-two dozen pounds of candles annually, with a limited which he has ten chaldron of coals, and thirty-two dozen pounds of candles annually, with a limited which he will have been his use, and occasionally derives an advantage from the use of the public money in his hands.

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The duty of the accountant general is, to attend that all accounts relative to the revenue of the post office be properly kept and stand in his office; to examine, fign, and transmit the deputy postmaster's quarterly accounts; to examine and sign tradesmen's bills, the folicitor's and other bills for services performed, packet warrants, &c.; to examine, fign, and attest the annual general account of this revenue; to examine, fign, and attest the annual cash account, and transmit both to the au-

ditor's office.

His attendance is as occasion requires; at the time of making up the deputy postmasser's quarterly accounts, he attends three days in the week, for the purpose of examining and signing the said accounts, and at all other times when He has a falary of 300l. a year, reduced by taxes to 232l. 10s.; he has an allowance of 75l. a year from the bye and crofs road office, and of 100l. a year for house rent, and 1l. 17s. being his share of seast and drink money, making together 409l. 7s.; besides which he has ten chaldron of coals, and thirty-two dozen pounds of candles annually, and stationary

He is allowed a deputy, and there are four clerks employed in his office.

The day of his deputy is, to affilt in examining and flating all the accounts, and to superintend the butiness performed by the clerks; to keep a journal of all accounts; to post the arricles from the journal into the ledger; to make out and bring to a correct balance the annual general account of this revenue, and to prepare an exact yearly statement of the grois and necessary.

His attendance is daily from nine to two o'clock, and at all other times when necessary.

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this attendance is daily from nine to two o'clock, and at all other times when necessary.

of 1701, a year, reduced by taxes to 1431, 153, and an allowance of 11, 173, being his flare of feaft and iking logether 1551, 123. beindes which he has five chaldron of coals, and fixteen dozen pounds of and flationary for his nie; but not having occasion for the coals and candles, he generally commutes them is tradelinen who ought to fupply them; the amount of which defrays his taxes, and thereby makes fire

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strendance of the clerks are flated in the Appendix. The Sollows contract of the clerks are flated in the Appendix.

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aperintend the conduct. o receive their remittances, and oad office, who is also refident

His duty, as resident surveyor, was to consider of all plans for the alteration and extension of this branch, and report thereon to the positive general; that officer has taken the whole of

for house rent, and of eight guineas a year for stationary, making his net income 595l. 18s.; besides which he has twenty chaldron of coals, and sixty-eight dozen pounds of candles annually. His attendance is generally things a week, at ut three or four hours each day, as the business may require.

The has a falary of gool, a year, reduced by the civil lift duty to 4871, 106.; he has also an allowance of 1001. a year

accounts for this branch, receives and enters the bills from the deputy postmasters, examines all tradesmen's bills, warrants. For instance, and occasionally assistant duty of the comptroller when he is absent.

His attendance is daily from ten till two o'clock, or later, if the business requires it.

He has a falary of 2001. a year, reduced by the civil list duty to 1961. and an allowance of four guiness a year for startionary, making his net shoone appl. 48.9 besides which he is allowed sour chaldron of coalse and thirty-two dozen pounds. OHThe duty of the accountant is timilar to that of the accomptant general in the general office; he keeps and states the like

UThe daity of the collector is to receive from the comptroller and accountant all bills and cash remitted on account of this Chancely and also from all other persons having payments to make on account thereof, and to give receipts for the same; to pay all salaries and other charges relative to this branch, and to keep regular accounts of his receipts and disbursements, and to make up and attelt an annual account thereof; to pay over to the receiver general the balance remaining in his hands, which he generally does at the end of each quarter; referring from four to five thousand pounds in his hands, to affilt the receiver general in his weekly payments into the exchequer, and to desiral the current expences of the office. o 18,000 0 0001 1001 88 He gives security in the sum of 2000s. himself and two sureties.

His attendance is daily, from ten till two o'clock.

The has a falary of 2009. A year, reduced by the civil lift dury to 1951, and an allowance of fix guineas a year for flate though you making his net annual income 2011. 6s.; beliefs which he is allowed four chaldron of coals, and thirty-two dozen pounds of candles annually to begrot of good jetters? But office, peeber authored in this butter, year your sort structure.

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This office is executed by deputy; the attendance therefore of the principal is dispensed with.

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a house in Coventry-street; besides which he is allowed ten chaldron of coals, and thirty-six dozen pounds of candles, and standing the coals, the coals, inches the coals, which the coals, inches the last the last the value of 86,10s, which had to receive in money. He amust income, therefore is 2261. 10s, and he pays the deputy by giving him the use of the boulding Coventry-street, which the deputy, less sold a yest. a year to idel it's tog ? he likewife tecsives

The duty of the accountant is to keep an account of the receipts at the feveral receiving houses, which being chequed at the chief office; he enters in a ledger, and every fix weeks makes out tickets for the collector of the money received by each during that period; deducting from the amount on every ten, which is the allowance to the receivers for heir trouble, and farikes the clear balance to be received from each; he afformates out anyearly account of the whole, which is fighted by him, and by which he checks the amount of the collectorates of the chief by him, and by which he checks the attendance of the principal being discented on the check the attendance of the principal being discented on the chief for the chief of the chief of

The duty of the collector is to receive the money ariting from the carnage of penny politicities; to pay the falaricany and other diffurences of the control of the process of the office; he makes one a quarter, referring only in his hands for the dutas for the current expenses of the office; he makes out an account for each office and receiving house, from the district of the office, the makes of the decountant; he finds the feveral except of the amount for each office and receiving house, from the district office of their district, who pay the balance district from the chief, office of their district, who pay the balance district and the chief, office of their district, and of the control of the companies of the companies and district and afterwards and the balance of the control of the companies and afterwards and the balance of the body the companies and afterwards and the balance of the body and figure and afterwards and the balance of the control of the control of the body of the body and afterwards and the balance of the body of the second.

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thenticated by the fignature of the postmasser-general; the collector then attests the account, and delivers it with the youchers into the office of the commissioners for auditing the public accounts.

He gives security in the sum of 2,000s with two sureties: his attendance is occasional, as the business requires it.

P. He has a salary of 70s a year, reduced by the civil list duty to 68s gs.; an allowance of 32s a year for horse and boat hire, and a share of the sistes, amounting to about 92s; he receives sees from tradesines on paying their bills, to the amount of about 91s os a year; making his annual income about 20sts; besides which he is, allowed four chaldron of coals, and thirty-two dozen pounds of candles annually; he pays rol. 10s a year to the five chief softice, and 130s a year to his predocessor Mr. Caldwell during his life, thereby reducing his net annual receipt to 51s 1ss; he makes 15sl. to 20l. a year from the use of the public money in his hands. The duty of the chief forter at the chief office is to fuperintend the whole of the business of the penny post in general, as well as the special duties of his particular district; all the inland and foreign letters which are to be delivered by the penny-post are sent to this office, and he is accountable for the amount of the postage, which he pays to the receiver general, that of the inland thrice a week, and of the foreign once a week, which postage he pays in advance, not receiving it so soon from the other offices and receiving-houses; he examines all dead letters before they are returned to the dead letter office; he appoints the letter-carriers to their respective walks, and takes proper security from them; he receives and distributes the stationary amongst the several offices, and pays the wages of the clerks and letter-carriers belonging to his district, and collects the revenue arising in the faid district, which he pays to the collector.

He has 18s. a week as wages, making 461. 16s, a year; an allowance of 10l. a year for forting the general post letters, and of 10l. more for advancing the postage thereof; he has a share of the sifths, which, being one penny in every tenpence received, amounted last year to 190l. 11s. 10d.; he likewise receives a share of the sees paid by the setter-carriers on silling up their bonds, which amounted in that year to 5l.; he has 1s. on every birth-day of the royal samily, which amounts to one guines a year; he has gratuity from the East India company of sive guiness a year for taking care of their letters, he receives three guiness year from the collector, for collecting the revenue in his district; and derives an emolument of about 16l. a year stom the sale of candles, more being issued to him than he distributes or consumes; His attendance is confiant, and at all hours when required.

out of the above fums he pays his clerk 20l. a year; and the remainder, being about 265l. 14s. 10d. is the net amount of his anewal income; beindes which he has unfurnished apartments in the office, ten chaldron of coals anounally, and a limited allowance of flationary.

The duty and attendance of the other four chief forters are flated in the Appendix.

Their overges, allowances, and emoluments, with those of the fub-forters or clerks, are as follows:

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The letter carriers are paid its. a wedle, have the beliefe of Chile mas gifts, and an allowance of twenty-fix pounds of candles amountly!

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The duty of the agent for packets at Dever is to receive and forward the French and Flanders mails to forward all dispatches dranfmitted to him from the principal fecretaries of state, or from any of your Majetty's Ministers abroad a to superintend the conduct of the captains of the packet boats, regulate their failing, and attend that they duly perform their duty ; to execute all fuch orders as he may from time to time receive from the poltmalter general, or from the feoretapies of general; also of the number of mails at Falmouth; to keep an accepted This duty is at present executed by a substitute appointed by the agent, and for whose conduct he is responsible; the agent, however, a quarter and at the end of the vent to attavillanohaba basts seub's 219 Herhas an falary of 1501, a year, reduced by taxes, &co, to 123 lings 8d. he has an allowance of 2001. a year for providing extra boats when the fervice requires, reduced by agency in London to 1921 1818d. and an allowance of role a year for dationary; he likewife derived berctain emoluments from agency on the passage, which is at the rate of 10smin every guinea on what is called allowed freight; the average of which, from the 5th July 1775 to the 5th January 1787, being eleven years and a half, was 94110 18st making the average of his net annual receipt 1,270: ros. 4d which he now receives for his own uses but previous to the death of Men Barham, byhich happened in October Mathyches paid to him 800l. a year as a compromise for the clear annual tincomes of this office swhich, by order of the postmaster general dated 116th November 1774, he was directed to pay do him during his dife; - 40 Indemnify thim for fuch payment, he was to receive from Mr. Lees, chistifuccellar sin treland, the clear annual income of his office, as fe-- dretary too the post office there; during the life of Mr. Barham, which was likewife compromised for a net payment of 750. during the diferof -MruBarham, and of a sold annually after his death anwhich engagement visinow in force; and will add fo much to bis annual receipting add bair of the late seent, 40l. a year to his clerk, and also 40l. annually to a beyof the duty of the agent at Harwich is to receive and forward the e mails, and other public dispatches, to and from Holland a likewise all dispatches ro and from the northern parts of Europe into direct the y failing of the packets, and attendatiat the captains perform atheir duty a properly; to prevent any perfort from embarking in any of the packets without his knowledge and approbation to receive the post office proportion of all pallage money and freight of money and to account for the fame quarterly to the postmaster general; and to make such pay-The duty of the Elicitor is to consumed the graftenen states strain the old is attendance in contant, and attall hours when required, another bein He has a falary of agal. abyear, erequeed by takes tool and. and an albelowance of the passage money, ramounting on an average to about gol. -va year; alfort ole a year for flationary, making his annual income about

lative to the pult office.

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bris The duty sof the agents at Falmouth is to receive and forward the public dispatches to and from Lifbon, the West India islands, and America into multer the men on board the packets before they fail and one their arrival to fend copies of the faid multers to the pollmafter general; to keep a journal of the winds and weather, of the arrival and failing of each packet, the names and condition of thefe in the harbourgiand to teaplimit the lame every post to the postmaster general; also of the number of mails at Falmouth; to keep an account of all money neceived fron freight or pallage gotor pay the necessary difburfoments in fendean account of the lame so the political terigeneral ronge a quarter, and at the end of the year to attel the faid account and generally sto superintend the byhole of the service relative too the packets he has an allowance of 2001, a year for providing exintitional fun the fervice requires, reduced by agency. tashnoo ai sonabnath aid H8d He has a falary of 230h a year, and an allowance of 401v for a clerk, reduced by the civil lift duty to 2001. 1 5825 he has alforan allowance of year out of every four guiness paid by paffengers going from or partiting at Falmouth , which last year amounted to 7 dl. res. He has dikewife an allowance of gol; a year for coals, candles, and flationary; the receives certain gratuitities from the captains of the spackets for rkeeping their accounts, and for paying money to the families of the feamens during their absence on the veyage, which allowance amounted bins the last year tout 471. 31 but as this is optional, the continuance of it is uncertained he allow receives from the owners of the waggons in which money from the West Indies or America is conveyed to Los--don, temper cents on the net amount of the carriage paid to them, nwhich the destimates at stoled a year, but this too his optionally confequently uncertain. The above sums, making together sock. is is the towholes of his annual income pour of which he pays by orders and little ring the pleasure of the postmaster general, a cohna year to the window of the late agent, 40l. a year to his clerk, and also 40l. annually to a enMbs sPellows, of ePenry not during whist llife; twhich payment the enigaged I to make at the requisition of other by whose different he interined the emplointment of agenta his nettindome is therefore gestlores dated it yinh He is callowed a literate for this brefitence, but being inconveniently e filuated, he thires another for which the pays about 20th a year more without his knowledge and approbasouborq radio and to inst affendiotof the gives bearity in the dump of glocol, with three derenies bearing the fame quarterly to the postmaster general; and to make such pav-

The duty of the folicitor is to commende, carryon, and defendall actions that concern the crevelines bright applicant the carry lon all frimmed profecutions; the prepare, bonds from every performappedinted to influes under the political general quant to register the names and tweelidence of their functies; and in general to become all last business re-

lative to the pust office,

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The present solicitor performs no part of this duty himself, the whole

is executed by a deputy.

The folicitor has a falary of 2001. a year, reduced by taxes to 1541. he has also a net salary of 50l. a year from the bye and cross road office, and an allowance of 11. 17s. a year as his share of drink and feast money; making together 2051. 17s. a year, which is the amount of his annual income; he has belides ten chaldron of coals, and thirty-

two dozen pounds of candles annually.

His deputy has no falary, but derives his emoluments from the fees on the bonds, and from the law charges arising in the department, about one-third of which is generally his profit; he estimates the net amount of his emoluments, in the year 1784, to have been 3501 he fides which he is allowed five chaldron of coals, fixteen dozen pounds of candles, annually, and stationary for his ule; he has likewife all unfurnished room in the office. 48,1251.85. 2d

The duty of the court polt is to carry all state letters and dispatches from your Majesty's palace of residence, and from the offices of the principal secretaries of state to the first post stage, or to the post office of the postmatter general.

This duty he is authorised by his patent to execute by himself, or his fufficient deputy or deputies, it hath therefore always been executed by

deputy, whom he appoints and pays. I the net no me red los saban

He has a falary of al. a day, reduced by taxes to about shows year; out of which he pays to his deputy 381 w year; his net annual income therefore is 522l. and for clerks, falaries, and main-

The falaries paid to the officers belonging to the post office at Edinburgh are as follows:

50 0 00	Ditto at St. Wineenits.
Deputy postmaster general	Ditto it Groan 004 - 1 -
Secretary and clerke o oz	Ditto at Ironnos 042
Solicitor - 0 0 07-	Ditto at Anothio 05
agettoA committee of and clerk	130 Que to otid
Clerk to the Trish correspond	Ditto at Toplois
Cierk to the Trin Correspon	
Surveyor of bye letters	Ditto at Haysay, sol per cent, on
Affiftant	the net revenue of
Principal clerk -	Ditto at 19th Rolatery of per 1
Affiftant	cent. on Pic Ret egenue -
Clerk of the west road	Ditto an Non Doun Orth, 201- per -1
Affiftant	cent, on Ohe O : copenue
Clerk of the north road	Dittorat Care Botoneol, percent
Affistant	on the notine or ush
Clerk of the English road	20 0 6 5 5000
to o oc standing makes to	Agent at Laboro 60 -
Inspector of dead and mis-se	
Letter forter -	The second secon
	- 25 0 0
Letter stamper -	30 0 0
9d Z	Letter

The recident follows serious no part of this duty himfelf, the whole 7 Later vol. a year, reducted by takes to 1541.

7 Later vol. a year from the bye and rols road

8 Later vol. a year from the bye and rols road

9 Later vol. 175. a year, which is the amount of

10 Later vol. 175. a year, which is the amount of

10 Later vol. 175. a year, which is the amount of

10 Later vol. 175. a year, which is the amount of

11 Later vol. 175. a year, which is the amount of

12 Later vol. 175. a year, which is the amount of

13 Later vol. 175. a year, which is the amount of

14 Later vol. 175. a year, which is the amount of

15 Later vol. 175. a year, which is the amount of

16 Later vol. 175. a year, which is the amount of the amo office thirty. 27 candles annually. 27 calary, but derives his ernolumeers from the fees Not having an opportunity of examining the parties, we are not enabled to frate their duty, attendance, fees, and emoluments.

The deputy polimasters at home and abroad are numerous; by the returns made to us it appears that there was paid to those in Great Britain, for salaries and riding work, in the year 1784, the sum of 48,1351. 8a. 3d. The falaries and allowances to those in the plantations, and in fotrobing the Mejelly's spalate of residence, and wolld as are street again He has also a pention, as late invest in the patent to execute by him tell of the deputy politicaler general of North America, 1501. Deputy postmaster general of Caran dual in the has also a person, as late nada, sol. per cent. on the net syan bas sideputy postmaster general a received of sexas to be support with a sol. vestees per the which her this is to his depined being restanding an income liberelom is tall 100 001. and for clerks, falaries, and main-The Lanes pard to the efficers be Deputy postmatter general at Barbamagh suc restolloves a co open Ditto at St. Vincent's The second of th Ditto at Grenada OOA - 1 - 1 Ditto at Dominica ous - 11 -Secretary and clerko o oz -Ditto at Antigua 07 --50 O O Solicitor spelloq learning the later of the correspondence.

Surveyor of bye lefters 50 Ditto at Tortola OT Ditto at St. Christopher's Ditto at Halifax, 201, per cent. on and the Affiffant's close be and to-c the net revenue Ditto at Port Roleway, 201, per cent. on the net revenue Principal clerk Aflifant Ditto at New Brunfwick, 20k per - borot for the west to start of the west road cent. on the net revenue - and Aller days: Ditto at Cape Breton, col. per cent. | bear fire morth to die !! on the net revenue Agent at Helvoetility Affiltent Letter forter View ! 20 0 05 Letter flamper Letter

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The number of packet boats at present employed in the service of the post office is thirty-nine, viz.

5 at Dover 4 at Harwich 5 at Holyhead 5 at Milford Haven 20 at Falmouth

The present annual expence of which is 45,9271. 6s. 4d.

The amount of the incidental expences for the general office in the year 1784 was, including stationary, 12,6841. 18s. 2d. For the bye and cross road office for the same year 8771. 2s. 7d.; and for the penny post office 1,4351. 2s. 11d.

The amount of the incidental expences, including stationary, for the post office in Edinburgh, for the year 1786, was 2,110.8s. 10d.

That the whole annual expence of this establishment may be feen at one view, we have annexed in the Appendix a table, composed from the several documents in our possession, by which it appears that the total of the said expence is 149,0291. 17s.; of which the sum of 141,0191. 10s. 10d. was paid by the public; and 8,0101. 6s. 2d. by individuals.

Such is the state in which we found the office of your Majesty's postmaster general; and such the duty, attendance, salaries, allowances, fees, gratuities, and multifarious emoluments of the officers, clerks,

and others belonging thereto.

Considerable alterations and improvements have been lately effected in this department, by the ability, ingenuity, and industry of the present comptroller general; who has not only accelerated the conveyance of the mails, improved the revenue, but established many useful and necessary regulations in the interior of the office, which, previous to his appointment, appears to have been in a very relaxed state of discipline, and in much disorder. To trace his plans and improvements, to recite the whole of the disorder he found in many of the branches, and the many obstacles he had to encounter, would far exceed the bounds we have prescribed for our Reports; we shall, however, notice some of the inconveniencies and evils he has remedied; inconveniencies which affected individuals, and evils which diminished the revenue.

Formerly the persons employed in the inland office were obliged to attend from fix or seven o'clock in the morning until noon, and sometimes late in the afternoon, preparing the letters inward for delivery; and again from seven or eight at night until one, sometimes four o'clock in the morning, preparing for the dispatch of the mails.

Now the hours of merning strendance are from fix to nine, or femetimes eleven in very bad weather, and from five to eight in the evening.

The letter carriers' walks were many of them to extensive as to take up from three to five and fix hours in delivering, after they were difpatched from the office; the time is now reduced to two hours, or two hours and a half at the utmost including the walk from the general post

office to the commencement of their delivery.

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The letters inwards were furted by the junior clerks in the office, who being ignorant of the town delivery, the letters were taken into the letter carrier's office in a flate that randered it necessary to re-fort one third of them it which made it often from four to five hours from the graval of it betrade mailite the going out of the detter carriers in 22 w 4851 16 ya By appointing fome of the most intelligent letter carriers to fort the letters in the first instance, the time is now reduced to an hours or a hour and a shalf on extraordinary occasions, from the artival of the late mail a helder the advantage gained by the former forters being employed in opening and examining the contents of the bags as the mails That the whole annual expence of this establishment may be were subrodul 19 and on bus a basseless, days as the sale of the country of the co tide prespiled in the mode of performing the duty was not well calculates tither fordifferth on the benefit of the revenuexe bish ont to letter cording to their feniority; the most experienced are intrusted with a mited controul over the juniors; and rules laid down for effecting a proper Subhridivations and forninforging punctuality in attendance. and upon the charges were made upon the political fees give an apportunity to those fraudulently inclined of return ing their bills, and of requiring deductions for overcharges, without dehave been menined in one week for correction, the charges not agreeing. or faid not the grebs with the actual amount of the letters lent, an deductions a bowelle Warry intranges, 100, have occurred of their bill dispression the identity and maderal arged and the amount of the charges ion isho deputy past masters was much neglected to destimes the amount for many of the post towns not entered for days together Proper shedksy are established, and the nightly charges on luch polimissions as frequency weturn their bills are twice toldy, and the lenior of each division being responsible for the due performance of all duties be longing to it the bills are now regularly and accurately entered, and every missinarged letter bill and missient letter posted up every Monday in the public office. or My way confiderable expense was incurred under the head of extra duty performed by the persons in the inland office; much of which was occasioned by Igranting extra pay to those who attended in the place mbers, who might nout did not attend; this allowance for extra duty has amounted to sciolica quartet; at is new entirely abolished; and if one officer attends for another, it is either as his voluntary substitute, or he is

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paid by the person for whom he acts.

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These are some of the principal regulations for the interior of the office lately established by the comptroller general; who has hithero chiefly confined his attention, where indeed it was most wanted, to the inland department.

Much has been done, but much still remains to be done, in order not only to fimplify the duties of the officers, but the compensation for the

performance thereof.

The office of furveyor and comptroller general is altogether new; the appointment appears to have been made to enable the prefent officer to execute his plans for the improvement of correspondence, and of the revenue. unit capitanditras sumisabolimentischi d

He has, under the postmaster general, the whole direction of the

office, and its dependencies."

The illand was formerly divided into fix diffricts, to each of which was attached an officer called clerk of the road; it is now divided into nine, to each of which two femor clerks and two affiftants are appointed, with juniors under them; fome of the feniors are employed in other duty, fuch as inspectors of franks, window men, and their places supplied by their affiftants; the arrangement feems very proper, but an additional number of juniors appears necessary, in order to afford proper relief, and to guard against absence by sickness, or other causes; there are now twenty juniors, including the deputy window man, and forter to the pan; the addition of fix more will in our opinion be fufficient; there are two inspectors of franks, a third is necessary, who should be selected from the juniors. Once a social as the

The comptroller of the inland office and his deputy are no longer necellary, their duty being now performed by the officers in the comptroller general's department, and by the letter bill clerk and his affiltant; thele officers therefore should retire, and the offices be abolished.

The comptroller of the bye nights and his deputy may rank and perform the duty of fenior clerks, and their nominal employment as comptrollers flould ceafe.

The duty of the refident furveyor on the old establishment, being now altogether performed by the comptroller general and his deputy, who is now the relident furveyor, that officer should also retire.

The number of extra clerks in the comptroller general's office may, in our opinion, be now reduced to one; and the office-keeper is unne-

cellary, her duty may be executed by one of the mellengers.

As much of the former business of the secretary's office is now executed in that of the comptroller general, the number of clerks may be reduced to four, whose duty ought to be entirely confined to that office, and the examination of the dead letters allotted to the other two, by which means that bufinefs, now confiderably in arrear, would be properly executed and kept up. The three juniors in the fecretary's office should attend in turn the night duty for expresses. The riding surveyors ought all to be put upon the fame footing, and we would recommend certain annual falaries, which we shall specify hereafter, with an allowance of one guinea a day when travelling, to be checked by the accountant countant from their journals, which ought to be transmitted monthly to the comptroller general's office, for that purpose,

The accountant in this office should at the end of every quarter transmit an exact state of their accounts, as well as those of the deputy post-masters, to the accountant general, to enable him to ascertain correctly

the balance due from each deputy.

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We find that the deputies usually insert in their accounts, and claim credit for, under the article of dead letters, sundry payments made by them for law charges, chaise hire for officers belonging to the department, taxes on salarie hines to private persons, and other incidental expences, amount is to upwards of 1,400l. a year, which are stated in the general account as for dead letters returned, a practice we highly disapprove, as very liable to abuse, and tending to cover expenditures under a head to which they do not belong. We are of epinion that all such payments should be stated in a separate account, which ought to the assumed and certified by the surveyor of the district, subject to the approbation and allowance of the postmaster general, previous to their being admitted to the credit of the deputy.

The mail-maker and bag-maker have each annual falaries; that of the former is deducted from the amount of his bills for materials and workmanship: such an extraordinary mode of compensation is improper, and ought to be discontinued; the fair advantage of his humes should be allowed him, but he ought not to be permitted to claim an exclusive right, unless upon equal terms, and equal convenience so the effice. As the prefent mail-maker has been long in office, very attentive to his duty, and his emoluments considerably diminished by the new mode of conveyance, we would recommend his being employed in some other situation in the office where attendance is only required at such hours of the day as will afford sufficient leisure for his mail-making; his bill for mail-making, being first properly examined, should be paid every quarter.

The bag-maker ought to be put upon the same footing, and the bagman, who is properly only a journeyman to the bag-maker, abolished; the forting of the bags may be performed by one of the mellengers.

The number of messengers at present on the establishment is not sufficient for the duty required; many extra persons are daily amployed at a considerable expence, and without any security, to assist in personaing the various duties belonging to this class.

The morning duty appears to require twelve, and the evening duty fixteen, daily, and on the general nights, viz. Tuesdays, Thursdays, and Saturdays, four and sometimes six more are necessary to bring in the

letters from the different receiving houses.

The number of persons of this description therefore necessary is twenty-two, without allowing for fickness, or other causes of unavoidable absence.

To render this part of the establishment complete, and to obviate the various evils arising from the present irregular conduct of the business,

we are of opinion there should be twenty-four persons appointed to perform these duties, who ought to be divided into four classes, viz.

Six fenior mellengers. Viosetos ainterate Six junior ditto. they blin dis the series with the problem Six affiftant ditto. misio bus carries Six supernumerary ditto.

All new appointments to be to the last class, and the men to rise by senlority, as vacancies happen.

This arrangement will not exceed the present expence, and the various duties will be fufficiently provided for by persons known, and

proper for the execution thereof.

The persons called inspectors of carriers, coachmen, and watermen, are unnecessary, and ought to be abolished, it does not appear they are of any use the duty will be much more effectually performed by the riding furveyors in the country, and by the letter carriers in town, who should be vigilant in detecting all persons conveying letters contrary to law, and have a moiety of the penalty for their encouragement; the deputy postmasters in the country should have the like emolument, upon the conviction of any person detected by them; this and this only will check a practice for which there is now no excuse, from the accelerated conveyance of the regular mails, and by which the revenue is materially injured. Great care should be taken to prevent any clandestine conveyance of letters by the mail doaches. To when the sun of the same

The deputy postmasters are subjected to a triennial expence, for renewing their deputations, for no other purpose, that we can perceive, but to accumulate fees to the office: they ought to be relieved therefrom,

and the first appointment should suffice.

The bye and cross road office is properly a branch of the inland office, though, on account of its original conflictution, it has hitherto been kept distinct; the revenue therefrom has increased very rapidly of late, and by the extension of the post to a greater number of towns, and establishing daily posts to many, instead of three times a week, appears still capable of further improvement; fince the year 1764 it has been extended to above one hundred towns; the number of towns to which this post reached in that year was two hundred and thirty-two, and only a post thrice a week to each; the number of towns is now three hundred and thirty-four, and most of them a daily post.

The net amount of the annual revenue, previous to the death of Mr. Allen, was 6,000l. per annum; in the year 1764 it was 18,780l. and is

now 89, gool. Tribatan are and all equity mot breat A special comptroller for this office is now altogether unnecessary, the duty of superintendance and regulation being performed by the comptroller general and his deputy; we are therefore of opinion the office of comptroller of the bye and crofs roads ought to be abolished, and the remittances from the country postmasters transmitted to the secretary, as those from the inland deputies now are, and go through the same procefs; with this difference, that the bills, and an account of the cash remitted, should be fent to the accountant for this office, that the accounts

counts for this branch may be kept distinct; at the end of the quarter the accountant should transmit a state thereof to the accomptant general, in order to his inserting the balance in the quarterly accounts of the respective deputies, that there may be one general account for the whole; the accountant, however, should send to each deputy a particular state of

his quarterly account for this branch as usual. That the to consider

The office of collector for this branch is also unnecessary, and ought to be abolished; he only serves as a channel, and that not wanted, to convey the money to the receiver general, to whom it should be paid over at once when remitted by the deputies, in like mapner as that for the general post now is, and the necessary payments thereout made by him; thus the receipt will be simplified, and a balance now always remaining in the collector's hands avoided; this arrangement will also save the expence of three clerks in the office, those belonging to the comptroller and collector may be discontinued; one clerk, with the assistance of the inspector of dead letters, will probably be sufficient for the accountant, whose salary, however, ought to be increased, as his duty is yery much so within the last twenty years, although the salary now remains as it was then.

The office-keeper should be abolished, and his duty performed by one

of the supernumerary messengers. We will be not a distributed of

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The prefent comptroller of this branch being but lately appointed, and having another office in this department, producing upwards of 2001. per annum, which he executes by deputy, we are doubtful whether any compensation should be made to him for the loss of the office: but the collector, having been long an efficient and able officer, ought to have a proper provision for life.

The office of fecretary to the foreign department is in our opinion not necessary; the duty has always been performed, until last July, by the fecretary to the postmaster general, to whom it ought again to revert.

The allowance of newspapers to the comptroller of this office, which costs the public annually forty-two pounds eighteen shillings, ought to be abolished.

Previous to January last the annual expence for newspapers to the different departments belonging to the post office was 3191, 48, 3d.; since which time it has been reduced to 1341. 8s. 2d.; but it ought still to be further reduced.

The due execution of the duty in the foreign office requires the affiftance of two more clerks, and of one of the supernumerary messen-

gers, who ought to be added to this establishment of an in which

The receiver general now pays into the exchequer 3,000k, weekly, and at the end of the quarter such further sum as the expected demands upon him will admit of, for which he reserves full sufficient, and is thereby enabled to derive some advantage from the public money remaining in his hands, which is improper.

The public money should be lodged in the Bank in the name of the receiver general, who should specify in his drafts the service for which it is drawn, in like manner as the paymaster general of the forces and treasurer

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treasurer of the navy now do. The weekly payment into the exchequer being first provided for, such further payments ought to be made as the

balance of eath will admit of.

From an investigation of his weekly receipts and payments, we are fatisfied that the amount of the poltage received weekly in town will be fufficient, or very nearly fo, for the regulated payment into the exchequer; the remittances from country postmasters, particularly when the receipt of the revenue from those of the bye and cross road office is added to his present receipt, will supply sufficient for the current expences of the office, and leave at times a confiderable balance, which ought to be paid immediately into the exchequer; a weekly account of his receipts, ifflies, and remains, examined and figned by the accountant general, should be laid before the postmaster general, and a copy thereof transmitted to the treasury, which account ought to contain the actual receipts and payments during the period; at present he does not charge himself with many articles of receipt until the end of the quarter, neither dees he take credit for feveral payments until that period, though made prior thereto; we are of opinion that the account in future should be a current cash account, by which the actual state of the balance in the Bank will appear, that at the end of the quatter a fum equal to the amount of the quarterly falaries to the officers should be retained, and immediately paid to them respectively, and that the postmatter general's warrants for other fervices should be paid out of the current receipts of the enfuing quarters or, if the amount of fuch demands is known, a fum equal thereto may also be left in the bank to latisfy such warrants. Was the postmaster general to make it a rule to grant all such warrants within one week after the end of each quarter, the whole would be simplified; and as the principal receipt from the deputies is generally in cash about the end of the quarter, there would be money sufficient for all such services; and after the first week the payment of the weekly balances into the exchequer might again take place.

The business of the receiver general's office being increased by that of the bye and cross roads transferred to it, may render the addition of an-

other clerk necessary.

The office of the accountant general ought to form a check upon that of the receiver general; that officer ought to have knowledge of all his receipts and payments, for which purpose not only the bills remitted by the deputies should be entered by him, but the cash remittance also daily, as it is made; and the letter bill clerk in the inland office, and deputy comptroller in the foreign, ought to transmit to this office the amount of the payments made from time to time by the letter carriers and wildow men; this will not only enable the office to check the receiver general's weekly receipts, but he the means of more regularly substantiating the remittances from the deputies, which at present are chiefly taken from the receiver general's books—a very disorderly made of proceeding.

All warrants from the postmaster general should be entered in this office previous to payment; which will establish a check upon the credits of the receiver general. This officer is required to examine and figural bills

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bills for articles supplied, or services performed, previous to their being laid before the postmaster general; but such examination only extends to the same being right cast, for he is not empowered to call for the authority for the expenditure, nor for the vouchers of its being duly made.

As the expenditure in the various departments of this office amounts to avery confiderable sum annually, we are of opinion that it should be subjected to a very strict controul; and that there ought to be a power vested in the accountant general for the special purpose of examining certifying, and reporting upon all bills before warrants are granted for payment thereof: he should have power to call for the authority, and to judge of the reasonableness of the charge made, and of the vouchers exhibited to support it, upon all which he should report his opinion to the postmaster general for his information previous to his granting warrants for the amount. We deem such a controul absolutely necessary, and we conceive that the accountant general is the proper person to perform this duty: we are however of opinion that this officer should be independent of the post office, and his appointment originate from the commissioners of your Majesty's treasury.

The deputy to the accountant general appears to be a very efficient officer, and at present not sufficiently paid for the services required of him.

We do not apprehend that the control being joined to that of accountant general will require any addition to the establishment, or at most a junior clerk; as the duty ought to be chiefly performed by the principal officer, who must be responsible for the due execution thereof.

In the penny post office a special comparoller is in our opinion unnecessary, and ought to be abolished; the place is a sinecure, and has been so for a long time; the accountant ought to be an efficient officer, and to execute the duty in person, not, as at present, by substitute: he ought to be a controll upon the offices and receiving houses, and attend occasionally at all, as a check upon their account of receipts; the business appears to us to be done in too loose a manner; when a reform of this branch takes place, we have no doubt but that proper checks for the benefit of the revenue will be established.

The collector is an officer nor wanted; the money is now collected by the chief forters at the principal offices, and paid to him; it ought to be paid at once to the receiver general, in like manner as we have recommended the revenue from the bye and crofs road office, and the necessary disbursements made by him; thus there will be but one office of receipt and iffue instead of three.

The number of chief offices may certainly be reduced, and the principal officer at each ought to form the check upon the receiving houses in his diffrict, as the accountant should upon them.

The agents for packets at Dover, Harwich, and Falmouth, ought to execute their duty in person; which indeed they all do, the agent for Dover excepted; who only attends occasionally, but is responsible for the inflruments he employs.

Upon

Upon examining this officer, we found that he had formerly been fecretary to the post office in Ireland, and upon his present appointment was succeeded there by Mr. Lees, with whom a special agreement was made with respect to emoluments as before stated; it appeared however that Mr. Lees was subjected eventually to an annual payment out of his emoluments to Mr. Treves. Mr. Lees and his office being out of our jurisdiction, we could not call for an explanation of this circumstance from him; but we thought it our duty to examine Mr. Treves, who informed us, that from the friendship of one of the joint postmasters general he received, in August 1774, an engagement from Mr. Lees to pay him an annuity of 350l. during their joint lives and his continuance in office, which annuity was to commence on the death of Mr. Barham, then agent for the packets at Dover, and at that time in a bad state of health; but having recovered, and lived until last October, he has not yet received any part of such annuity.

Mr. Barham living longer than had been expected, Lord Carteret procured also for Mr. Treves, in October 1782, an engagement from Mr. Dashwood, the deputy postmaster at Jamaica, to pay him an annuity of 2001. during their joint lives and Mr. Dashwood's continuance in office, which annuity he has regularly received, and apprehends it was given him as a compensation for the unexpected delay of the other from Mr. Lees: he receives, and is to receive, both those annuities for his own as a tree intirely; he gave no consideration whatever, directly or indirectly, for the same, neither does he perform any duty or service whatsoever to the public on account thereof, and considers these emoluments to have

proceeded altogether from the friendship of Lord Carteret.

Whatever may have been the motive, it is our duty to state that such measures are extremely reprehensible, improper, and ought to be discontinued.

In a former Report we have given our opinion, that if the falary of a public officer is too much for the duty required of him, it should be diminished, but that he ought not to be loaded with payments thereout to

those who perform no public service whatever.

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For the reason before mentioned we think it improper for us to offer any regulation relative to the annuity payable by Mr. Lees; but with respect to that paid by Mr. Dashwood, we are of opinion it ought immediately to cease; by the return made to us, his apparent annual emoluments do not amount to the sum he is charged with the payment of; we must therefore conclude he is permitted to avail himself of indirect means to enable him to perform his engagement; probably by retaining in his hands a considerable balance of public money, of which we shall have occasion to take further notice hereafter, when we come to observe upon the balances due from the deputy postmasters.

The office of folicitor to this department is a finecure; the whole of the business is executed by a deputy, who derives his emoluments from the quantum of the charges incurred: this mode of compensation may be an inducement to increase those charges improperly, to the injury of the public and of individuals; expences may have been incurred in pro-

fecutions.

fecutions which might have been avoided, and deputy polluralters have been subjected to vexatious applications and charges on failure of their payments, not always from their default, but from irregularity in the

accounts transmitted from the office.

The folicitor ought to perform his duty in person; his falary is intended as a compensation for his attendance, and his account of charges strictly examined by the accountant general, in which account every charge incurred in the execution of his duty ought to be inferted; at present the deputy postmasters pay fundry charges for charle hire, tavern bills, and other travelling expences on profecutions, which are covered, as before observed, under the article of dead letters,

The whole duty being at present executed by one person, it is evident that one efficient officer is fufficient; that officer ought to be the folicitor himself, otherwise the public are put to an unnecessary expence of n 250l, a year for an officer who from his own acknowledgement is of no

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The office of court post is a finecure, and altogether unnecessary; the duty may be very properly performed by any of the meilengers in waiting at the fecretary of state's offices; we are therefore of opinion, that on the demile or relignation of the present patentee this office ought to be tion; for which purpose we we of opinion a proper person dealisods

It was impossible for us to extend our examination to the numerous class of deputy postmasters individually; we therefore contented ourfelves with general returns of their falaries, the regulation of which mult in general be left to the judgement of the poltmalter general; but we must recommend that they be established and ascertained; after which no alteration or further allowance should be made without his knowledge

and approbation.

Upon examining the general quarterly accounts transmitted by the deputy postmaster general at Edinburgh, we find that he constantly retains in his hands a balance of upwards 10,000l. although the amount of his quarterly diffourfements never exceeds 3000l. which his current receipts will always supply,; we are therefore of opinion no balance whatever should be permitted to remain in his hands, but that he ought to remit weekly the balance of his receipt, and transmit at the same time a weekly state of his receipts and payments, examined and certified by the accountant; in the last week of the quarter he may referve sufficient to pay the quarter's falaries, and the incidents should be paid out of the current receipt of the enfuing quarter.

His present practice is to remit the specific sum of 7000l. at the end of each quarter, upon which he constantly charges two per cent. exchange, by what authority does not appear; the revenue is thus charged with the annual expence of 560l. which ought not to be permitted a par of exchange between Edinburgh and London feldom exceeds a half per cent.; but there is no occasion to pay any exchange

whatever the contract of the state of the st

We also observe a considerable sum, 4,3941. 178. 81d. always carried forward as the amount of balances due from deputy polimalters in Scotland, at and preceding the 5th of January 1764, without any diminution thereof.

Payment of fuch balances should be enforced from those who are fol-

vent, and the desperate debts expunged from the account. The as appoint

The quarterly accounts of the feveral deputy postmatters ought to be regularly transmitted to them by the accountant general, and a lift of the respective balances sent at the same time to the surveyors of the several diffricts, in order that they may admortiff the deputies to remit; and whenever there is occasion to profective a deputy for non-compliance, he ought to be immediately difmiffed, and his fecurities applied to.

The accounts of the deputy postmasters in North America, and the West India islands, are at present very imperfect and irregular; upon calling for a ftate of the balances due from them we could only be furnished with an estimate thereof, which we have inserted in the Appendix and by which it appears that the fum estimated to be due from those of the West India illands, to the 5th of April last, is 20,6241. , nearly one half of which is due from Mr. Dashwood, the deputy postmaster of Jamaica before mentioned, this calls for immediate attention and regulation; for which purpose we are of opinion a proper person should be fent out, in quality of surveyor, to inspect their accounts, and to regulate their proceedings. The inland revenue in the islands may certainly under due regulation be made very productive; and proper checks ought to be established here, particularly at Palmouth, to accertain the number of letters to and from America, the West India islands, and Lisbon, which do not pass through London; their accounts from the general office here thould be fent to them every quarter, and they ought to transmit a quarterly account of the produce of the inland revenue, attefted before the governor of the island, which will be some check upon Linburgh, we find that he fuch accounts. intaker general at in his mands a balance of upwards 10,000l. although the orn

Having thus offered fuch observations as have occurred to us on the feveral special heads of service in this department, we come now to add fome general observations upon circumstances not appertaining to any tion infort, has Japone en

particular class.

Since the accelerated conveyance of the mails, very few expresses have been used; the mail coaches out-running them so much, by travelling at the rate of eight miles an hour, while the expresses go only at the rate of fix, according to the old custom of the post; fo that a letter dispatched by express from London at twelve o'clock at noon, to any place at the diffance of two hundred miles, will not reach fo foon as a letter by the mail dispatched at eight at night; this requires regulation; for unless measures are adopted to accelerate the conveyance of letters by express, great inconvenience and prejudice may accrue to the public and to individuals, especially in time of war; there can be no reason why an express should not go at the same rate the mail coaches now do; it may however

however be necessary to advance the price from 3d. to 44d. per mile, and is. per stage to the rider, as a compensation for the increased speed required, which should be enforced by the forfeiture of the allowance for the stage, if not performed at the rate of eight miles an hour.

The practice of permitting the clerks in the dead letter office to receive for their use the postage of such returned letters as are afterwards delivered, we very much disapprove; such postage ought to be applied to the revenue, and not to the use of individuals, dans of both among

Several of the officers and clerks in this office are part owners of the

packets employed in the fervice of the post office.

The custom of giving certain annual feasts to the officers and clerks in this office at the public expence, ought to be abolished; as also what is called the feast and drink money; and as the inland office now thuts at an early hour, the allowance of lodging money to fome of the offices, and of apartments to others, ought to be discontinued: but of all allowances, those of coals and candles are the most enormous; for besides those consumed in the official apartments, there are allowed to sundry officers, for their private use in town or country, above three hundred chaldron of coals, and twenty thousand pound of candles; which several of them commute with the tradefmen for money, or other articles; the amount of the fum paid for these two articles in the year 1784 was 44181. 4s. 1d.

This immense expenditure ought to be checked, and may now be very confiderably reduced, as the night duty is fo much decreased; there are also other allowances of tin and turnery wares, &c. all of which ought

to be totally abolished,

By an account transmitted to us, and inserted in the Appendix, of the amount of coals, candles, oil, tin ware, &c. delivered for the use of the postmasters general, in one year, from the 5th of January 1784 to 5th of January 1785, it appears that such articles cost the public in that year, and for their use alone, 1336l. 8s. 3d.

We shall propose the abolition of all such allowances, as very liable

to great abuse, and certain annual falaries in lieu of all emoluments

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There are many articles in the annual contingent account which will require the strict examination of the accountant general, such as the charges for the petty incidents, which amount to a very confiderable fum, and are now we find paid by the comptroller general or his deputy, who also pay the mileage, that is, the regulated price for conveying the mails by the coaches upon the new plan; the guards are now also paid by them, and warrants are issued to the comptroller or his deputy, for the amount, according to an account exhibited by them, without any check or controll, except that of one for the other, and without fufficient evidence of all the payments being actually made to the parties; a copy of the mileage bill, and account of incidents, for the quarter ending the 5th of January last, together with a warrant for the pay of the guards. are inferted in the Appendix. A comptrolling officer ought not to have the difburse of any money whatever; the reason assigned for this practice is, to render the contractors as dependent as possible upon those under whose immediate direction they act: at first setting out this thight have been necessary; it is now no longer so, and may be subject to abuse, therefore ought to be discontinued.

We shall hereafter propose a proper officer to pay the incidents; the mileage and wages of the guards should be paid by the deputy postmasters; and credit given in their quarterly accounts for the same when the

payments are duly vouched.

All tradefinens bills should be carefully examined, both as to quantity and price of the articles supplied or service performed; and, previous to the allowance of any article, a proper authority for incurring

the expences exhibited.

The comptrolling officer ought in every instance to check the expenditute, where in his judgement it exceeds the necessity of the service, and by his report draw the attention of the postmaster general thereto; this appears the more necessary, as the contingent expences of this office are very considerable, and may be subject to abuse.

The stationary for this office is supplied by patent, which being near expired, a considerable saving will be produced on this article, when

furnished from the public repository.

Much expence is annually incurred for rent, repairs, and purchases of additional houses and ground, yet, after all, the official conveniencies are too confined; they may, however, be increased by diminishing a little those of individuals, some of which, as before stated, are now unnecessary, and part of the houses allotted to the postmasters general, who never reside, may be converted to office use. It were to be wished that a more extensive building could be found, of equal situation with the present office, which is in the very center of commercial intercourse.

The compensation to the officers and clerks for the duty done in this office arises from a variety of sources, viz. salaries on the establishment, salaries out of incidents, salaries from the bye and cross road office, allowances, sees on commissions, deputations, and expresses, agency, per centage on payments, gratuities, profits on newspapers, &c. by which the accounts are not only intermixed and confused, but many of the officers paid in a manner inapplicable to the duties they perform: our purpose is to simplify the mode of such compensation, and to recommend certain fixed salaries adequate to the trust reposed, and service required, and a general abolition of all sees, perquisites, and gratuities whatever, for the immediate benefit of the officers employed.

In conformity to this principle, we proceed to propose that the postmasters general should have a clear salary of 2,500l. a year each, free from all deductions, and in lieu of allowances for freight of money, sees on commissions and deputations, house rent, coals, candles, tin, and

turnery ware, &c.

We would also recommend that a board should be held regularly once a week at least, for the purpose of effectually superintending the management of this great branch of the revenue, and of checking the expenditure thereof: the trust reposed is great, so is the patronage attending it,

ment and due regulation of fo productive a fource of revenue, over which they are appointed to prefide. No material alterations should be made in the course of the posts, or conveyance of the mails, without their approbation, nor any expence incurred without their knowledge and concurrence; as payment cannot be made for any service without their warrant, before such is granted they should be perfectly satisfied of the propriety of the expenditure, and that it has been made with due attention to the public interest, to which end the accountant general will be found a most useful assistant, who ought to be responsible for his reports, and for the correctness and authenticity of the accounts which he certifies.

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The duty of the fecretary being much diminished since the appointment of the comptroller general, his salary should be sool a year, clear of all deductions, and in lieu of every allowance whatever, with a house in the office for residence, and coals and candles for his use therein only he ought not to be permitted to act as agent to any person employed in the service of the post office, as it gives him an interest in the amount of an expanditure, the excess of which it is his duty to check; the enormous expanditure upon the packet service last war was a fruitful fource of emolument to the present officer, which ought not to have been permitted, being subject to abuse, of which we shall take further notice when we come to treat of that service. As the remittances from the deputy postmasters and others must necessarily pass through his hands in the absence of the postmaster general, to whom they always are or ought to be addressed, he should give security in the sum of 5,000l.

When such remittances are received, they ought to be forthwith en-

account of the particulars transmitted to the accountant general.

The falary of the clerk to the postmaster general, who is properly the secretary's affishant, should be fool, a year; and the salaries of the other sour clerks in the secretary's office as follows:

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free from all deductions, and in lieu of every other emolument what-

The falary of the surveyor and comptroller general should continue to be 1,500l. a year clear, with a house in the office for his residence; and coals and candles for his use therein only.

The present officer claims a further compensation, for having suggested and carried into execution the plan for extending and improving the posts, and for the more safe, expeditious, and regular conveyance of the mails, by which the correspondence of the kingdom is improved,

and the public revenue increased. How to reward; he flates that he underflood his original agreement with government to be, that his expences thould be paid to August 1784; that an average should be struck of the net revenue of the office to that time, or the month of April preceding; and that he should be allowed two and a half per cent, per annum on the future increase of such revenue, which allowance was to include

his falary, and every expence for travelling, &c., It appears, however, by the warrant from the commissioners of the treasury to the postmaster general for his appointment, that their lordthips did not understand it exactly in the fame light; for by that warrant they direct, that he shall be paid a salary of 1,500l, a year, together with an allowance of two and a half per cent, per annum on fuch part of the net revenue of the post office as should at any time exceed the annual fum of 300,000l.; with a proviso, that this poundage should not be affected on the one hand by a diminution thereof, occasioned by any future grants or pensions, nor, on the other, by any augmentation of the revenue, occasioned by any additional rate of postage, or by any reforms not connected with the conveyance of the mails within the kingdom of Great Britain: this warrant is dated the 5th of August 1786; no

mention is made therein of any allowance for past expences.

On the 11th of October following, the postmatters general issued their warrant for his appointment to the office of furveyor and comptroller general, with a lalary of 1,500l. a year, clear of all deductions, to include all travelling and other expences what oever incidental to the faid office, but take no notice of the allowance of two and a half per cent. on the excess of the revenue—for what reason does not appear; but we understand there were doubts how far they were legally authorized to grant such allowance: however, on the same day they granted a warrant to Mr. Palmer for 2,000l. on account of his expences for carrying his plan into execution, and another warrant on the 27th of the same month, for the like fum and purpose. In this manner has the matter rested; Mr. Palmer now claims the promised reward for his services, and states, if it should not be thought proper to confirm the original agreement, that he is willing to farm the crofs polts or penny polts for his life on certain conditions, as a remuneration for his fervices. That his proposals may be clearly understood, we have annexed in the Appendix a copy of his letter to us on the fubject.

The opposition which Mr. Palmer experienced from the oldest and ablest officers in the service, who represented his plan not only to be impracticable, but dangerous to commerce and the revenue, induced us to examine and to weigh with great attention the numerous documents and information which have been furnished us by both parties, in opposi-

tion and in support of the measure.

In consequence thereof we are enabled to state, that Mr. Palmer has exceeded the expectations which he held forth in his first proposal, with

regard to the dispatch and the expence, at the fame time that the revenue is augmented; answers are returned to letters in less than half the time, and with a degree of punctuality hever experienced before; the expence is at a lefs tate per mile than upon the old plan, and has been effected for 20,000l per unnum lefs than the form first proposed by Mr. Palmer; and the accounts of the post office are undeniable proofs of the fall back into its former frate of delay, irregulabeliaring mival sunavar

In addition to the general oppolition which Mr. Palmon experienced. he flates that a competition was attempted, by endeavouring to convel the mails upon the old plan with greater disputch, but after increasing the expense from about 31, a year per mile to 91, the attempt was about net revenue of the past office shall execed 300,000l. a year andbottob

As an engagement had been entered into about the year 1720, by the postmaster general for the time being, with the late Ralph Allen, Esquire, for farming the crofs polts; and which met with the approbation of the public, we were induced to inquire into the particular suby which we found that those improvements were of a himited indure; that Mr. After the not disclose his plan and mode of conducting it for above forty years; and that the profit which he derived therefrom was very leged whereas the improvements fuggefted and already executed by Mr. Palmer are far more extensive, and of so much importance to the commerce of this country as to have justified the measure, although it had been accompanied with additional expence—at the same time Mr. Palmer has acted with openness, and without referve, nor is it probable be will ever reap the benefit which Mr. Allen obtained.

We must further observe, that Mr. Allen met with none of those difficulties that Mr. Palmer has experienced, and which required all his activity and perfeverance, aided by the firm and liberal support of government, to furmount, against a most powerful opposition, and every obstruction

that could be thrown in his way by officers in this department.

The account inferted in the Appendix will fliew the produce of the post office revenue for the last thirty years, and which has been increased in confequence of Mr. Palmer's plan. The improvement of this revevenue by the extension of commerce, and growing prosperity of the country, had been materially cheeked by the flow progress of the post, as the freed with which the flage coaches travelled had induced great numbers to prefer that conveyance for their letters, withough at the risk of incorring the penalty in cafe of discovery, and also at an expence of 2s. 6d. and 3s. for every letter or packet; most of those letters are now sent by the polt, and if the fame dispatch, lafety, and punctuality (which are the great features of Mr. Palmer's plan continue, the conveyance of letters by other means will be prevented a ghold and lo his near and as of

Under these circumstances, we are of opinion that Mr. Palmen is justly entitled to the compensation tie claims, and which is a very small part of that revenue which his ingenuity, activity, and zeal has created, over and above the convenience and numerous collateral advantages which the public, and more particularly the commerce of this country,

reap from the fafe and speedy conveyance of the mails always to note

We cannot recommend that the alternative proposed by Mr. Palmer for farming the cross posts or penny post should be accepted, because we think it absolutely necessary, for the purpose of securing to the public hereafted the benefit already derived, and what may be further expected from his plan, that Mr. Palmer should be interested in the productive nels of the whole of the post office revenue, and which might otherwise fall back into its former state of delay, irregularity, and confusion.

The fatigue and anxiety of Mr. Palmer previous to the month of August 1784; must have been immense, and we think it just that his expences to that time should be re-imbursed. The compensation of two and a half per cent. which he claims, should commence when the net revenue of the post office shall exceed 300,000l. a year; and until that per compex commences, his expences ought to be paid.

noral for the towers, many with the one italphy then, bequired The falary of the deputy comptroller general and relident furveyor should continue to be 500loayear, with a house in the office for his refidence, and coals and candles for his use therein, and significant

The falary of the accountant in the comptroller general's office should be good a year agone decommend that a story wit said bong stroy

Thereas the presentation is appeared, and arready assessed that This	
some Of the aft clerk is dought in to have swift 100 or or one with	
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Riding furveyors, each of the transport of the same state of the s	1
with a guinea per day when travelling.	

The clerks in the inland department have been chiefly compensated for the fevere duty required of them by the profits arifing from the privilege of fending newspapers into the country free of postage; this privilege was annexed to the fix chief clerks, commonly called the clerks of the reads, whose emoluments thereby were once such as not only to enable them to make a good provision for their families, but to pay thereout the annual fum of 1,300l. to officers and clerks in this department, in aid of their falaries, which on that account were proportionably finall from the public ; and this fituation of clerk of the roads was looked up to as the reward of their long and arduous labour in the Subordinate stations of the office.

By a reference to the state of the inland office twenty, years back, it appears that about the firm of 8,660l, was appropriated to the payment of the thirty-nine officers then employed in that department, of which sjobol. was paid by the public, and 6,600l, from the profits on the circulation of newspapers, was done with a direct orene need wall shall

Spierus.

The produce of this privilege has long been decreating, and is now reduced to about one third of the above fum, from the operation of an act of parliament passed in the year 1764, by which members of both houses of parliament were empowered to have newspapers, votes, and all other printed parliamentary papers, sent by post in their names, free from postage, upon a written notice of the direction of such papers being sent to the postmaster general by the respective members, whose names were to be used, instead of the former mode of franking newspapers the same as letters.

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The printers, news-fellers, and others, availing themselves of this privilege, have obtained numerous orders, readily granted, under the perfualion of increaling the stamp revenue: the present number of orders in the office is 6,751, and the number of newspapers sent weekly by the post in consequence thereof is 47,017; these dealers are enabled to supply their customers in the country at a cheaper rate than the clerks in the office can, who are loaded with out payments from their profits, and are obliged to purchase their papers at an advanced price from an officer appointed by the postmaster general to supply them; under such disadvantages, and with such a competition, the decrease of this emolument is not to be wondered at; it has indeed diminished to such a degree, that clerks who used to make from 500l. to 600l. a year clear, after all expences paid, do not even now, when relieved from the out payments, clear half that fum; nay, one of them, who has been forty-lix years in office, received only 791. 8s. 2d. in the year 1784, for his whole official income; the charges on his emolument from newlpapers amouning to more than he received thereby.

The postmasters general, sensible of this diminution, lately directed the payments thereout to the other officers and clerks in the office to be discontinued, and re-imbursed some of them out of the revenue; but this is not the only expence to which the public is subjected by the increase of those orders; the number of newspapers to be forwarded every night is now so great, that, in order to prevent the confusion and delay attending the forting of them with the letters, a separate office is allotted for that purpose, and eighteen extra persons employed, at an annual expence of 400s, to perform the duty of sorting and packing up the newspapers; besides, it is in proof that letters and written papers are frequently enclosed in them, by which the revenue is defrauded, without a possibility of prevention, while the present mode continues, as the number is by far too great to admit of a general search for inclosures.

This is an evil which certainly requires correction, and relative to which we shall hereafter offer some regulations; at present, we proceed to observe, that in our opinion, the privilege of franking newspapers by the clerks of the inland department ought to be entirely abolished, and certain fixed salaries allotted to them in lieu of every other emolument whatever.

In proposing such falaries we mult, in justice to the present eighteen senior clerks, recommend larger sums than their successors can be entitled those have been many years in office, and have been looking up to the

empluments heretofore attending the fix clerks of the roads athrough a long period of hard and unwholeforne duty with a fearty income. I man

Since the establishment of Mr. Palmer's plan, the duty of the clerks in the inland office is neither to fevere not to detrimental to health as formerly we therefore recommend that those who may be appointed to fucceed the present eighteen seniors, be reduced one fifth in the amount of the falaries: we shall now propose for that class, 1909, themuloing to

packets of balds, which ought no longer to be applied to the use of indicates as Duo 1000 at the publiss The Island offin ad Entroller, therefore, Good DOA oot -a year dash fuch ento txamadTs he may derive from the cot lation of newharpers anomiten contines, and a house in in oncore his indendassine felary 4 rathord 1 col. a

year, with the advantage of newlpapers for gereader, All to rife in rotation upon vacancies, and the fucceffor to the lowest class to enter at the reduced salary of 240 a year, and to will all

The falaries of the eighteen affifiants should be as follows:

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4	each				o a year.
ulating new spapers. 4	each	nipund sei	130	0	Dole the
4 - 5 + 7	each		120		
6 -0 0 00 00	each	omball	110	9	Q

The falaries of the twenty-fix juniors should be,

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9 as tellers - eac	h - 10	0 0 0	a year.
cat Chillinas, for 104 p	by the mercif	0 010	The gra
hoding sand on the suits eac	h 1 5 3 3 16 8	0 0	attention
Ost will be and her had	ho havingar ar 7	0 0	Maff year

confidered in appartioning the falari The inspector of franks and window man for the general nights should be chosen from the seniors; the inspector of franks and windows man for the bye nights from the affiftants; and their deputies from the schomberg, icaroinui Dake of Graften, and the he

The falary of the inspector of the sorting duty and London delivery's should be rool. a year; and that of the inspector of the letter carriers bol. a year, and of his deputy 70l, a year; the falary of the alphabet man 80l.; of the chamber-keeper 1001.; and of the house-keeper 1001. a year.

The falaries of the messengers should be,

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QQ - QQ	of bos. d.
6 feniors - each	100 Q Oayear.
6 juniors - and - each	하면 사람이 가장 살아왔다. 그는 것이 생각하지 않는 아니는 사람이 없는 것이 사람들은 것이 가게 되었다면 살아 없었다.
6 assistants - each	c propero To OZ
6 fupernumeraries each	1 40 O i Que yd bu

pointed to be taken in all of the The falary of the accountant to the bye and drofs roads should be 250l. a year, and that of his clerk 150l.; of the inspector of dead and mif-fent letters 801. which being examined and bedied before the post

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The comproller of the foreign office derives a confiderable emoliti ment from circulating newpapers abroad; his deputy and forms of the clerks have likewife advantages therefrom, and from the circulation of foreign newspapers in Great Britain : although we have proposed that this emologient should be abolished in the inland departmenty yet we think it may be continued in the foreign; but there is another species of emolument received in this office namely, the fees on registering packets of value, which ought no longer to be applied to the use of individuals, but to that of the publics. The falary of the comptroller, therefore, should be 2001. a year, with such emoliments as he may derive from the circulation of newspapers in foreign countries, and a house in the office for his residence so the salary of his deputy 1501. 2 year, with the advantage of newspapers for abroad.

All to rife in at a printing on vacancies, and the fuccessor to the lowest The falary of the received to a rate frage of the retter of the The lalaries of the eighten attachts though be as for 3d ditto 80

These three to have the benefit of circulating newspapers.

3. 4th ditto 90 0 5th and 6th ditto 7th, 8th, and 9th ditto 1900 on 6 winder on T Office-keeper

The gratuities given by the merchants at Christmas, for the personal attention and civility of the clerks in this and in the inland office. may still, we think, be received for their use, and they have been so confidered in apportioning the falaries.

The lalary of the receiver general should be bool, a year, clear of all deductions; the per centage on the remittances to Paris, Amilteral flam, and Bruxelles, to ceafe, and the fees paid on the pentions of the Duke of Grafton, and the heirs of the Duke of Schomberg, to go in aid of the general office fund hereafter mentioned in out to whatsi of T.

The falasies of his clerks as followed that the restate of the blueft a year, and of his deputy 706 a fear; the falar? of the alphabet man 801. of the chamber-keepasy as ondooghe houth-kanslo firel. a year, The falaries of the mellenger front bey 2d ditto 3d ditto 100

each

100 The second elerk to the receiver general may, in our opinion, be the proper cofficer co pay all the contingencies of the office, not now paid by warrant on the receiver-general, and to receive the fees appointed to be taken in aid of the general fund; for this fervice he oughting have are addition of golda year to his falary, and give lecurity to ahebamolentoof 9,000l.; he should render an account quarterly, which being examined and certified by the accountant general; must bedlaid before the postmasters general for their approbation and allowsince, and at the end of the year incorporated in the receiver general's account. The clerks in the offices from whence infirmments iffice liable to fees, must keep a check on the receiver, and fend weekly to the accountant general a lift of the infirmments iffued on which fees are anaghewipaper abread, and foreign Gazottees as long, to the alders

The falary of the accountant general, in confideration of his additional duty, should be 700l. a year, but no allowance for house rent; he ought to have power to surpend and discharge any of his clerks upon negligence and misconduct; being responsible for the execution of the duties of his office, his instruments should be under his controul.

The falary of his deputy to be 300l. a year, and of his clerks as cought to take an out

follows:

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kerengageneuts, and libra		s. d.
aft clerk roops dist ? in	120	no mon
y or fenerann aniottib ben	100	0.0
3d ditto	80	0 0
4th dittouil to mile by		0.0
If another necessary	60	0.0

- santolu oldug The falary of the accountant for the penny post office should be 1301. a year; the falary of the chief forter at the principal office 150l. a year, with a house for his residence at the office, and coals and candles

for his use therein only.

The falaries of the other chief forters should be in proportion to the duty at each office; if the offices are reduced to three, the falary of the chief forters should be rool, a year each; if they remain five, then gol. 80l. 70l. and 60l. a year will be fufficient. The falary of the fenior sub-forter at each should be 60l. a year, and of the juniors gol. a year; the office men and letter carriers should have 128, a week wages, in which we include the country letter carriers, who ought not, as at prefent, to be paid by the second penny, but by settled weekly wages.

The fecond penny is that demanded on the delivery of all penny post letters without the bounds of the general post delivery; which at present is appropriated to the payment of the country letter carriers and other officers: the letter carriers retain four-fifths of the produce for their wages, and account for the other fifth to the chief forter at the principal office, who divides such fifth as follows: one quarter to the collector, one quarter to the accountant, and retains a half to him-

felf; out of which he pays 201; a year to an affiltant. The pays bedre

The produce of this second penny is about 2,000l. a year; the whole of which ought to go to the revenue, and the officers and carriers paid by falaries in an Hode and behaviore

Was a second penny to be also demanded on the delivery of all letters within the bounds of the general delivery, which have been put into receiving houses beyond them, it would much increase the revenue, and be equally just an order of a sould sat withing A ods

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The falaries we have recommended to be paid to the officers and clerks in the respective offices, are intended to be in lieu of every other emolument whatever; Christmas gratuities from merchants to the clerks of the inland and foreign office, and the benefit of circulating newspapers abroad, and foreign Gazettees at home, to the officers and clerks of the foreign office, excepted. We must also except the fix-pences paid to the established messengers with letters brought to the office after the regulated hour of shutting the gates, and previous to the closing of the mails; this interval is now so short that the perquisite cannot amount to much, and may be divided between the six senior and six junior messengers.

Every officer and clerk ought to take an oath of fidelity, and enter into a bond, containing the like engagements, and subject to the same penalties, as recommended in our Fish Report; they should also be entitled to a proportionate annuity or superannuation, upon the conditions

therein mentioned.

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An account of the arrival and sailing of ships from all parts is transmitted to the postmaster general, and sent immediately on the coming in of the mails to the master of Lloyd's coffee house for public information; for which the sum of 2001. is paid annually, which sum is at present divided equally between the secretary and the comptroller of the inland office.

The intelligence should be continued; but as from the early delivery of the letters the master of the coffee house cannot avail himself so much thereof as formerly, we are of opinion the sum of root, per annum only should now be paid for such indulgence, which sum ought

to go in aid of the general fund.

The falary of the folicitor should continue to be 2001 a year; but he ought to execute the duty in person, and his falary compensate for all attendancies, a charge for which should never be permitted in his bills.

The falaries at present allowed the officers belonging to the post office at Edinburgh appear to us very proper, and may be continued, but they ought to have no other emolument whatever.

The falaries of the deputy postmasters in Great Britain must be re-

gulated as before mentioned.

The falaries and allowances of the deputy postmasters and agents in the plantations and foreign parts appear sufficient; but we must remark that the pensions allowed to the present agent at New York, and to the deputy postmaster in Canada, for the loss of office, are unnecessary, as they are both now employed in the service of the post office with

fuitable appointments.

Although we have recommended the abolition of fees for the particular benefit of individuals in this department, yet we think it fit that fees should continue to be pald upon certain instruments issuing from this office; and business done therein, according to a table annexed in the Appendix, the produce to be carried in the credit of the revenue, in aid of the expence incurred by the augmentation of falaries; the annual

nual amount, however, cannot be great, mon inban equal to the increated expence by falaries, unless affilted by the circulation of newfal papers, which formerly enabled the ferrice in this office to be carried on at a very moderate expence to the public, as beyold me maising at areis

It has already been flated, that the operation of what is called the fraits. ing act, passed in the year 1764, has not only deprived the officers of emoluments which went in aid of the public expence, and which the publicmust now compensate, but occasioned an annual addition thereto; by the necessity of establishing an office for the fole purpose of receiving forting, and packing up of newspapers for the benefit of printers; bookfellers, and dealers, who availing themselves of the known impossibility of examining every cover fent, lon account of the large numer ber and late hour at which they are fent, have frequently conveyed therein letters and written papers, otherwise liable to postage a views ghi

Thus has the intention of the act been frustrated, which was exprefsly made " for preventing fraud and abuses in relation to the fending and receiving of letters and packets free from the duty of pollage de

Before we proceed to offer the regulations which have occurred to us, for the prevention of fuch frauds and abufes, it may be proper to state, that by the above-mentioned act it is enacted, "that printed " votes and proceedings in parliament, newspapers sent without the " vers, or in covers open at the fides, and figned on the outfide by a "member of parliament, or directed to a member at any place, subgreef; be shall have given notice in writing to the postmaster general, shall go " free as assess

free." A word of the passing of this act, all newspapers fent free were h

For feveral years after passing of the act, the defalcation arising a from the written notices or lifts was not felt; but fince the year 1775 it has increased to such a degree as to become highly detrimental to the

public revenue.

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ward them in the fame manger, The printers and dealers in newspapers have created to themselves it a new branch of profitable trade, at the expence of the public, which it they have almost drawn a monopoly of into their hands; being enabled to supply their country customers at a much lower rate than the clerks of the post office, who are not only subjected to an extra w expence of three halfpence per dozen to the officer appointed by the postmatter general to supply the office with newspapers, and deprived by him of one paper in every quire, but also to contribute considerable fums out of their profits, towards the falaries of other officers in this office.

The price charged by the officers of the post office is 21. 16s, per annum for a paper three times a week s that by the printers and dealers is 21. 6s. per annum, being 10s. a year difference; and yet the advantage to the public in general of receiving their papers from the post office is so evident, that the clerks of the post office still retain a quarter share of the business. In order to promote the circulation of newspapers, the accommodation of the public, and increase of the revenue,

we would recommend that a regular how paper office be effablified if the general policy under the direction of a competent officer as superintendant, with one clerk for his affiliant, the eighteen letter-car-

riers at preferit employed as forters, and fix boys as lappers.

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To this office the printers and dealers in newspapers should transmit their lifts, and the papers in theets, which are to be forwarded, where each paper should be put under a cover addressed to the person for whom it is intended, which address may be ready written or printed on the cover, with the office thimp of wewfooder affixed thereto, and the postage of one penny to all parts of Great Britain charged, upon then superscription of each into the paid upon delivery, the same as the pollage of letters, and carried to the revenue; this will prevent improper enclosures, and will yield a confiderable clear revenue after payar ing every expence, including that of the mercaled falaries to the clerks deprived of the privilege; and yet the customer may be supplied at less expence than what is now paid to the clerks of the post office for q papers fent from thences to evince this, it is necessary to ffate, that although the retail price of newspapers is three pence each, the printers fell, them at two pence halfpenny, and give one paper gratis in every flate, that by the above-mentioned act it is enactruol-venewt incidently

About 60,000 papers are at present circulated from the post office weekly by the dealers, and those entitled to frank them officially, which at one penny per week will produce 13,000l. per annum from the general post office at London alone, besides what may be obtained from the circulation of the country newspapers from the towns where they are published published published for want of the necessary returns, we are not enabled to estimate; but we are informed it may fairly be taken at one half, which together will produce an annual revenue of about from the written dotic s or lifts was not felt; but fince the yearlood, or

The deputy polimatters at the country towns where papers are published may forward them in the same manner, and at the like rate as from the general office, and should have a finall additional allowance branch i good able trade, at the experceldicination of other have hime it drawn a monopoly of into their hands it being

The expense of the establishment proposed at the general post office will be in addition to the present one, for the eighteen seniors, which it

is per annum ongs rooms and of new being seed to 1210 120 of the beying liperintendantly at per annum and thought to also on soon by dies of orne paper an every quire, but alle its contributifities Herable

ings but of their profits, towards the falachaeoflorian avod aide this,

The place is all the officers of the gold office is all the per at the for a paper the cythings of the extra office is all the cythings of the extra officers and the same of the cything of the cything to the cything the cythin cything the cything the cything the cythine public in general of receiving their papers from the post offse & food. A that the clericity and to conserve far a quarter that the circulation of newfrequers, the account father the papers, the account father is the public, and in reals of the revenue.

The produce therefore to the revenue will be about 19,000l. annually; from which the amount of the increased falaries to the clerks

being deducted, the furphis will be net gain.

We have reason, however, to believe the sum estimated as the produce of the circulation of country newspapers is so much under-rated, that the excess of that will be sufficient to destray the expence of this establishment, and thus leave a clear annual addition of 20,000l. to the revenue.

The newspapers for members of parliament should be forwarded to their place of residence in town or country, under covers addressed to

them, and those fent by them under complete franks.

The officer employed to furnish the office with newspapers, and to transmit the advertisements to the press, for which he is allowed is. each every day they are inserted, is and always was unnecessary, and therefore ought to be discontinued, with an annuity during his life.

In the course of this inquiry we have sound some offices sinecures, others rendered unnecessary by the arrangements in consequence of Mr. Palmer's plan, and others we have recommended to be abolished; we are however of opinion, that the present possessor of such offices ought not to suffer in their income from regulations made for the public benefit, but that they should be compensated for the loss of office by an annuity during their lives, unless otherwise provided for in the service of government.

The very superior advantages which the internal commerce of this country enjoys at present over all others by the rapid conveyance of letters, induces us to recommend every reasonable endeavour to surmount those obstacles which nature has thrown in the way of a more

quick and regular communication with the continent.

The mails by the way of Dover and Harwich are dispatched only twice a week, and at midnight; accompanied with much of the former delay and unnecessary expence; we therefore recommend, that mails should be dispatched six days in every week, if proper regulations can be formed upon the continent for their receipt, and due dispatch on their arrival; and likewise that at all events the foreign mails should be made up at the post office at seven o'clock in the evening, and sent by the same conveyance with the inland mails for Harwich and Dover; by which means letters from hence would reach Amsterdam and Paris in one sourth, and probably in one third less time than they do at present.

In recommending this plan, we have duly confidered the expence attending it, which we are perfuaded may be compensated by proper regulations, in which case the postage arising from a more frequent cor-

respondence will be an additional revenue to the public.

The material expence which will be incurred from a fix days post for the delivery of the letters at Helvoet, Ostend, and Calais, is a greater number of packet boats; those at Harwich cost 470l, each annually at present, and one or at most two more upon that station will be sufficient, and very probably obtained at a reduced price; the

benefit which the packets at Dover derive from passengers is such, that we are persuaded a contract may easily be made to carry the mails six days in the week, at the same price which the post office now payers for two mails: there will be fome further expense for sterks and af-fiftants in the foreign office, but which cannot be confiderable, as the change of office hours, and the regulations already established for the delivery of the inland letters, will facilitate the business of both de-

partments.

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To re-imburse this expence, there will be a saving arise by dispatching the mails by the coach at seven o'clock, with the abolition of the appointment of agent for the packets at Dover and at Harwich who receive, in addition to their talaries, a part of the money paid by every person who takes his passage in the packet; and the duty of the agents at those places may very well be performed by the departy polimalters, with a trifling addition to their prefent falary; for if the passage money (at a price to be simited by the postmasser general) is received solely for the benefit of the owners of packets, as a conside-ration for carrying the mails upon cheaper terms, there will remain very little duty for the agents to perform, but the advantages which will arife, from a more frequent and accelerated communication with the continent, are so numerous and important, that we recommend the establishment we now propose, even if it should be attended with additional expence to the public.

The immense expenditure for the packet service has been a principal object of our attention; the magnitude of which, together with the respect due to the public voice, has led us to a minute investigation of the management of that fervice, not only in its present state but during the late war, when the expence incurred was to enormous as almost to surpais credibility—1,038,1331. 4s. od. was the sum paid by the public for the expence of packet boats from the 5th of April 1770 to the 5th of April 1787, as appears by an account thereof, which we required from the post office, and have inserted in the Ap-

pendix.

Upon inspecting this account, the expence for captures, repair and hire, naturally attracted our attention, especially as we found many of the officers of the post office were owners of fuch packet boats, even down to the chamber keeper; and that the principal officer in this department (the secretary) was not only interested as an owner in several, but had an emolument of two and a half per cent, as agency upon the amount of the whole expenditure, which agency upon the fum above-mentioned must have amounted to very near 26,000l.; add to which the annual gain, as part owner of fundry packets, and the emolument to this officer for the above period from the packet fervice alone, exclusive of his official appointments, could be little less than So considerable an advantage, obtained from a fervice over which it

was in part his duty to superintend, and to check every improvident vill be full cient, and very probably obtained at a reduced price, the benefit

expence, needs no comment; it is only furprifing the continuance of it

should have been permitted even to this day.

The various other abuses which have occurred in this service appear to us to have arisen from a too relaxed examination of the expenditure, and too great indulgence to those entrusted with the execution.

Before we proceed to state particulars, it may be necessary to set forth

the manner in which the service is conducted.

To ascertain this, we required a list of all the packets at present employed, their tonnage, number of men, and the conditions on which they were hired; together with the establishment of a packet boar on the Dover, Harwich, and Falmouth stations; by which it appears that there are thirty-fix packet boats now employed, at the annual expence of 45,9271. 6s. 4d.

The hire of those on the Dover station is 4121. 1s. per annum; of those on the Harwich, 4691. 15s. 4d.; of those on the Holyhead, 3501.; and of those on the Falmouth station, 2,1291. 8s. per annum: passing over for the present the former, we shall advert to the latter, where

above three quarters of the whole expence is incurred.

By the establishment of a packet on the Falmouth station, they are, or ought to be, of two hundred tons burthen, and navigated with thirty men; the estimate of their wages and victualling is not unreasonable if borne the whole year round; the profit to the owners is estimated at fifteen per cent. per annum on the prime cost, supposed to be 4000l. We apprehend veffels of this burthen can, and have been purchased considerably under that fum; we understand however, that the annual fum of 6001. is paid net to the owners by the captain, who for the remainder of the hire takes the whole risk and charge of manning, victualling, wear and tear, and ordinary repairs upon himself; the owners therefore receive the annual fum of 600l. clear, as their profit, be the prime cost of the vellel what it may, and the advantage to the captain must be what he can fave in men's wages, victualling, and repairs, which must be confiderable, as it is notorious, that they discharge their men on arriving from a voyage, and re-ship them when ordered to sea; the packets are also kept in constant pay the whole year, even while under repair or under feizure for fmuggling; nay, fome of them have entered into pay while building, when no possible expence could have been incurred. Upon the whole, the fum paid for hire of the packets upon the Falmouth station, under all the circumstances of such payment, is in our opinion much too high. We shall hereafter propose a mode of carrying on this fervice more advantageous to the public.

Of the twenty packets now upon the Falmouth station, five are the property of the public, which are paid at the same annual rate with those hired from private owners, deducting only 600l. per annum, estimated to be the owner's profit on those hired; the sum therefore of 1,529l. 8s. 6d. is paid annually to the captain of each, for the charge of man-

ning, victualling, &c.

WE

Rumours of imposition by going to sea with less than the regulated number of men, withholding from the public their proportion of the freight of passengers, &c. &c. have reached us; but though they create suspicion of some concealed management, they are not ascertained to us in such a manner as to ground the serious charge of having defrauded the public.

From circumstances which had come to our knowledge, we judged it

expedient to call for the following returns:

Ift. An account of the refitting and repairing of packet boats belonging to private owners on the Falmouth station, from the 5th of April 1785 to the 5th of April 1788, distinguishing the names and tonnage of the packets; the names of the captains and owners, with their respective shares; the day of their arrival at Falmouth the voyage preceding the repair; the day they received the first mail on board after the repair; the deductions from the hire during the time they were under repair; the sum (if any) paid for hire while under repair; the total sum paid for each packet while under repair at different times.

2d. An account of packet boats belonging to private owners taken during the last war, distinguishing when taken and where; whether any hire was paid after they were taken, and up to what time; if any, the amount thereof; the sum paid to the captains for the loss of provisions, and at what rate; the sum paid to the captains for the loss of private property; the sum paid to the other officers and seamen for the loss of their property; the sum paid on the capture of each packet for the value of

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3d. An account of packet boats built and purchased by government for the Falmouth station, distinguishing the amount of the first cost and outfit of each; when the allowance to the captain for wear and tear, wages, and victualling, commenced; when each received the first mail on board; the fum paid for fuch allowance before the first mail was received on board; whether any of the packets were taken, and when; whether any allowance was paid for wear and tear, &c. after they were taken; the amount, if any, of fuch allowance to each; the fum paid to the captains for the loss of provisions; the sums paid to the captains for the loss of their private property; the total amount of allowances paid on each packet after taken; the day of arrival at Falmouth preceding any repair; the day the first mail was received on board after the repair; the deductions made from the allowances for wear and tear, &c. while under repair; the fums paid for fuch allowance while under repair; the fum paid for the repairs of each packet; the total amount of the repairs and allowances for each packet; under whose inspection the repairs were carried on; and on what terms the inspectors were paid.

4th. An account of packets seized for smuggling, from the 5th of April 1780 to the 5th of April 1788, distinguishing the names of the captains and owners, with their respective shares; when seized; the time under seizure; when released, and upon what conditions; whether any and what sum it cost government to procure the release; whether

any of the officers were dismissed in consequence of the seizure.

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We called for those returns in order to ascertain whether there had

been any improvident expenditure, and to what amount.

By the account No. 127 in the Appendix, it appears that no deduction whatever was made from the hire of packets belonging to private towners during the time they were under repair, although they were then of no fervice to the public, nor any expence to the owners for wages, victualling, &c.; it is further observable, that the allowance for hire paid for several of them at different times, while in this unserviceable state, amounted to considerably more than the estimated first cost of the vessel; the Grantham packet is a remarkable instance of this; no less than the sum of 7,0591. 13s. id. was paid to the owners of that vessel while under repair; who those owners were, may be seen by imspecting the account above mentioned.

The total amount of hire paid to the owners of packets while under repair, and confequently in an unferviceable state, from the 20th of June 1775 to the 8th of December 1787, a period of twelve years and a half, was 51,730l. 9s. 4d. the whole of which was, in our opinion, an over-charge upon the public, and an improper advantage allowed to the

owners.

By the account No. 128 in the Appendix, it appears that the hire for packets taken by the enemy was paid in every inflance, two excepted, beyond the time of their capture; to many of them for feveral months thereafter; the total amount of the hire to overpaid was 6,737l. 11s. besides the value of the packet at her original valuation when taken into the service; and an allowance to the captains for the loss of provisions and of their private property: the provisions were generally estimated at the rate of six months stock; and the captain's property according to his own valuation, without any document to vouch either; the impropriety of paying the hire beyond the day of the capture is apparent, when every other loss was made good by the public, upon too liberal terms.

By the account No. 129 in the Appendix, it appears that the first cost and outfit of fifteen packets built and purchased by the post office, between the years 1778 and 1784 was 78,0741, 198, 2d. and that the sum paid for the repairs of the said packets, besides the allowance to the captains for the ordinary wear and tear, was 24,4711, 98, 4d.; together,

162,4861. 8s. bd. for first coft, outfit and repairs.

The allowance paid for wear and tear, wages, and victualling, previous to their receiving the first mail on board, amounted to 4,349l.

11s. 5d.

Seven of those packets were taken by the enemy, and the sum paid for wear and tear, wages, and victualling, beyond the day of their capture, was 2,371l. 11s. befides 2,771l. os. paid to the captains for the loss of provisions and of their private property. It is worthy of notice that the sum paid for such allowances and losses to the captains of the Speedy and Swift packets, both taken on the 15th of July 1782, was 342l. 8s. to each; the circumstances attending the capture did not merit to liberal an allowance, and the surmises relative thereto would have justified an inquiry, which was never made.

The amount paid for the repairs of the packets belonging to the public has been fixed; such repairs were done under the inspection of the respective captains, who had an allowance of five per cent. On the amount thereof for their trouble; no deduction whatever was made from the allowance for wear and tear, wages, and victualling during the time the packets were under repair, although no expence of the kind could have been incurred, except for the attendance of the captain, who was fully compensated by his per centage; the sum paid for the allowance on the head of wear and tear, are during the above period was 4,1911. 12s. 11d.—an unnecessary expence to the public, and a clear gain to those who received it.

Here we must remark, that an inspecting officer having an interest in the amount of the expenditure which he is appointed to controll, is

highly interoper, and ought never to be permitted.

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It appears by the account No. 130 in the Appendix, that no deduction whatever was made from the hire of packets while under feizure for fmuggling; but that the fum of 1,070l. 3s. has been paid for fuch hire, during a period when they could not be employed in the public fervice; nor has any officer or feaman been difmiffed till lately for illicit practices.

To fum up the whole of this improvident expen-	present the star
of hire paid to owners of packets while under	51,730 9 4
Of hire paid for packets taken, beyond the day of their capture	6,787 lat o
Of allowance for wear and tear, wages, and vic- tualling of the packets belonging to the public before the first mail was received on board -	4,349, 13, 5.
Of such allowance for packets taken, beyond the	2,571 11 6 bas
Of such allowance for packets while under repair Of such allowance for packets while under seizure for smuggling	4,191 12 11 1,079 3 10
Total &	.70,459 18-8
From which we shall deduct, as an allowance for the expence which might have been incurred for wages and victualling of the packets belonging	2,459 18 8

And then we shall venture to pronounce the sum of 68,000l. (on these heads of expenditure only) to have been an unnecessary expence—which

to the public before they received the first mail -

might and ought to have been faved.

Inc

Such

Such is the consequence of permitting public officers to be interested in the amount of an expenditure which it is their duty to check and controul; for, we are persuaded, had the circumstances now disclosed been represented to the postmasters general by those whose duty it was to draw their attention to them, the evil would have been corrected as soon as known; but the public interest has, we fear, been frequently facrificed to private emolument.

Having thus stated the present management of this branch of service, we proceed to offer such plans as have occurred to us for improvement therein.

The number of packets at present employed on the several stations appears necessary for the effectual execution of the service; but the expence of those on the Falmouth station may, in our opinion, be very

confiderably reduced.

The tonnage for the packets at Dover, Harwich, and Holyhead, feems very proper; we shall therefore, as to those, only recommend that care be taken the tonnage is not exceeded, which has in some instances happened for the greater convenience of freight to the captains; the consequence is, that more men are required to navigate packets than the captain, from the rate of his hire, can afford to pay, and therefore he permits them to pay themselves by smuggling—a practice which ought to be effectually checked, as disgraceful to the service, and prejudicial to the revenue.

With respect to the packets on the Falmouth station, which are the source of great expence to the office, we would recommend an entire new establishment, and that the number should not exceed twenty, viz. four for the Lisbon service, and sixteen for North America and the West Indies; the whole should be hired by the year, and when under repair, or under seizure for smuggling, the hire ought to be stopt until the agent

grants a certificate that the vellels are again ready for fea.

Their burthen ought to be 150 tons, and their complement eighteen men: vessels of this description are fit to go to any part of the world, and may be navigated at small expence—every idea of desence should be relinquished, and they should owe their safety to fast sailing, for which

they ought to be particularly fitted.

The freight of money fent by the packets is divided into thirds; one to the revenue, one to the owners, and the other to the captain. The revenue also receives a proportion of the freight of all passengers; and an allowance is made to the owners, at a certain rate per head, for victualling them.

We are of opinion that the share of freight of money at present allowed should be continued; but that the proportion of the freight for passengers should be relinquished to the owners, and of course the allowance

for victualling them to cease.

By this arrangement the accounts will be simplified, the advantage to the owners increased, and the revenue not liable to imposition.

From

From the advantage to the owners, by the whole benefit of paffengers being given up to them, we apprehend packets of the above description may be hired for about 1,200l. per annum in time of peace, and for about 1,800l. per annum in time of war, according to an estimate annexed in the Appendix.

The profit to the owners will chiefly arise from the share of the freight of specie, and from passage money; the rate of which, however, must be fixed, and a referve made for British subjects in distress

abroad, who may require a passage to their native country gratis.

Those advantages we are satisfied will induce responsible persons to undertake the service, and to take upon themselves the risk of capture in sime of war, which should be insisted upon, in order to prevent abuse.

Contracts should be made by public advertisement, and sufficient fecurity required for the due performance thereof; the conditions ought to be, to keep the vessels in perfect and constant repair, with their full complement of men on board, who must be paid their wages and victualled while the packet is in harbour, as well as when at fea; their wages to be paid in presence of the agent, who is to hear and determine upon all complaints of the mariners; the crew to be mustered by the agent immediately before the failing, and on the arrival of each packet from fea, and at all other times when the agent shall think fit; the hire to commence when the first mail is received on board, and cease while under repair, seizure for smuggling, or otherwise in an unserviceable state, until certified by the agent to be again ready for service; the hire to be paid every quarter, provided the veffel is in port, if not, immediately upon her arrival after the expiration of the quarter; if loft or captured, the hire to be paid up to the day of fuch loss or capture, but no longer; and no allowance for loss of provisions or private property.

The packets belonging to the public should be fold, and every person employed in the department of the post office strictly prohibited from being concerned, directly or indirectly, in the packets, or as agents for

the owners thereof

The compensation to the agent at Falmouth should be a fixed salary, not dependent upon contingencies, nor upon gratuities from the captains or owners of the packets, which ought to be totally prohibited; the falary ought to be 400l: a year clear; he should be allowed a boat for boarding the packets, which may be manned from the crews of the packets in the harbour; he should also be allowed a clerk at 50l. a year, and be relieved from the out payments he is at present burthened with.

The pension to the widow of the late agent should be paid out of the revenue, and the pensions and allowances payable to worn-out feamen, their widows and relatives, should be regulated so that those only duly entitled be benefited thereby. The alteration in the system of the packets will, a very soon occasion a deficiency in the fund appropriated for the payments of such pensions, which ought to be made good out of the revenue during the lives of the present annuitants; after their decease the publicate expense on this head should cease.

The agent ought to attend that the contractors for the packet service comply duly with their contract; for which purpose he should frequently muster the men on board each packet, and always immediately on their arrival from fea: he should examine the yessels from time to time that they be fitted according to contract; fee the mariners receive their wages. and attend to their complaints; he ought to keep a regular journal of every transaction and occurrence, which shall be transmitted weekly to the postmatters general.

HAVING now completed the inquiries directed by your Majesty's orders in council of the 26th August 1785, and 30th of November last, and the act by which we are constituted expiring in a few days, we trust it will not be deemed unbecoming in us, humbly to assure your Majesty that we have endeavoured to exercise the powers vested in us by the legislature with moderation, and to execute the task allotted to us with an exact and impartial attention to the rights of individuals, the interest of the public, and with an ardent zeal for the honour of your Majefty's government.

Office of Inquiry, 30th of June, 1788. F. BARING,

TETT.

IOHN DICK, WM. MOLLESON

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